

# **BITOU MUNICIPALITY**



## **Medium Term Revenue & Expenditure Framework (MTREF)**

**Adjustments Budget  
2013/2014 – 2015/2016**

## Contents

<b>PART 1 – ADJUSTMENTS BUDGET.....</b>	<b>3</b>
Section 1 – Mayor’s Report .....	3
Section 2 – Resolutions .....	4
Section 3 – Executive Summary.....	5
Section 4 – Adjustments budget tables .....	13
<b>PART 2 – SUPPORTING DOCUMENTATION .....</b>	<b>22</b>
Section 5 – Adjustment to budget assumptions .....	22
Section 6 – Adjustment to budget funding .....	23
Section 7 – Adjustment to expenditure on allocations and grant programs	23
Section 8 – Adjustment to allocations or grants made by the municipality	23
Section 9 – Adjustment to councillor allowances and employee benefit.....	23
Section 10 – Adjustment to capital expenditure.....	23
Section 11 – Other supporting documents. ....	23
Section 12 – Municipal Managers Quality Certification .....	24

## **PART 1 – ADJUSTMENTS BUDGET**

### **Section 1 – Mayor’s Report**

The adjusted budget tabled in council here today was compiled after consideration of various factors that influenced service delivery and the financial operations of the municipality over the first half of the financial year. After the strategic session that was held on the date first to the third of November 2013 at Storms River, management and council collectively agreed the following three reasons to spend on infrastructure:

- Fulfil public services demand (Political support benefits);
- Quick access for developers (Economic growth); and
- Job Creation (Political and Economic benefits).

Bitou is rated low at infrastructure investment level, accordingly the planning group resolved to stimulate investment in this arena with a special thrust towards investment in electrical and water infrastructure and the “tools to do the job”. The decline and its impact on Bitou’s two lead business sectors, namely tourism and construction requires immediate attention as there is a definite downturn in employment and a visible increase in vacant rentable space. Two immediate actions were debated and agreed upon namely:

- an inclusive economic summit to share the emerging new economic vision and thrust envisaged by the planning group;
- an immediate engagement of specific projects to stimulate growth and employment.

At Bitou it is our responsibility to create an environment conducive to economic development, tourism and efficient service delivery. In an attempt to achieve the aforementioned we are required to invest and maintain our infrastructure in aid of the preservation and protection of our revenue base and thereby ensuring sustainability for the people of Bitou.

The revised budget tabled here also sets the scene for the remainder of the medium term revenue and expenditure framework and is also a step forward in attaining some of the strategic objectives we have set to ensure improved service delivery.

Before I conclude I want to reaffirm council’s commitment to the strategic objectives of Bitou municipality in its entirety. Our collective responsibility is to ensure the community is fully informed as to why we have prioritized certain objectives above others and furthermore affirm their understanding of service delivery mechanisms conducted by the municipality.

#### **1.1 Reasons for the adjustments budget.**

The main factors influencing the necessity to revise the budget are as follows:

- Additional funding received
- Addressing much needed capital requirements for aging infrastructure by means of utilising savings that were available.
- Correcting errors in the 2012/13 originally approved budget and roll over budget in August 2013

- Downward and Upward adjustment of revenue unlikely/likely to realise in the current budget year.
- Downward and Upward adjustment of expenditure unlikely/likely to be overspent/underspent in the current budget year

## 1.2 Any other information considered relevant

The progress in spending the approved capital budget is currently very slow, at only 39, 81% as at 31 December 2014. With capital budget further increased by the submitted adjustments budget, HOD's and the relevant departments are urgently urged to speed up this spending if targets set for the delivery of infrastructure are to be achieved.

## 1.3 Recommendation to the council regarding the MTREF

I as Memory Booysen have a constitutional responsibility to provide general political guidance over the fiscal and financial affairs of the municipality. With your assistance I assure you that this responsibility has been and will continue to be performed to the best of my ability. Taking into account the reasons for the adjustments budget as well as the impact on service delivery, it is recommended that council approves the adjustments budget as per resolutions contained in this report.

## Section 2 – Resolutions

### Bitou Municipality Adjustments MTREF 2013/2014

#### RECOMMENDATION

- (a) That it be noted from the mid-year assessment report, that an adjustments budget is necessary;
- (b) That the annual adjustments budget of Bitou Municipality for the Financial year 2013/2014, as set-out in the schedules contained in Section 4, circulated with the agenda be considered and approved as contained in the following prescribed budget tables;
  - (i.) Tables B1: Adjustments budget summary
  - (ii.) Table B2: Adjustments Budget Financial Performance ( expenditure by standard classification)
  - (iii.) Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
  - (iv.) Table B4: Adjustments Budget Financial Performance ( revenue by source)
  - (v.) Table B5 to B10: as well as the supporting tables SB1 to SB19
- (c) That the following adjustments permitted in terms of section 28(2) of the Municipal Finance Management Act and reflected in the tables referred to in resolution (a) above be approved:
  - (i.) That the revenue and expenditure estimates be adjusted downwards as a result of the reduces electricity sales revenues during the current year;

- (ii.) That those additional revenues that have become available over and above those anticipated in the annual budget be appropriated, but only to revise or accelerate spending programmes already budgeted for;
  - (iii.) That the utilisation of projected savings in one vote toward spending under another vote be authorised; and
  - (iv.) That any errors in the annual budget be corrected.
- (d) That revision to the monthly and quarterly service delivery targets and performance indicators in the service delivery and budget implementation plan be approved to correspond with the approval of the adjustments budget.

## **Section 3 – Executive Summary**

### **3.1 Background**

A municipality may incur expenditure only in terms of an approved budget and within the limits of the amounts appropriated for the different votes of an approved budget.

#### **Funding of expenditure**

An annual budget may only be funded from realistically anticipated revenues to be collected. The budget may be funded from cash-backed accumulated funds from previous years' surpluses not committed for other purposes. Borrowed funds may only be used to fund the capital budget.

Revenue projections in the budget must be realistic, taking into account projected revenue for the current year based on collection levels to date; and actual revenue collected in previous financial years.

#### **Municipal adjustments budgets (Legal framework)**

A municipality may revise an approved annual budget through an adjustment budget. An adjustments budget;

- must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
- may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programs already budgeted for;
- may, within the prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor or the municipality;
- may authorise the utilisation of projected savings in one vote towards spending under another vote;
- may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;

- may correct any errors in the annual budget; and
- may provide for any other expenditure within a prescribed framework.

Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan. It should therefore be noted that where additional revenue is reflected in the adjustment budget, it is included either as a result of revenue enhancement processes being executed, the effect of changing consumption patterns or additional grant funding received.

### **Unspent funds**

The appropriation of funds in an annual or adjustments budget lapses to the extent that those funds are unspent at the end of the financial year, to which the budget relates, except in the case of an appropriation for expenditure made for a longer period than a financial year as approved within the capital budget.

### **Process followed with the compilation of the budget as per financial directive**

- a) The adjustments budget is compiled within the above legal provisions which clearly prescribe the process to be followed for the compilation of an adjustment budget. Specific attention was given to part 4 of the municipal budget and reporting regulations.
- b) The compilation of an adjustments budget must not be confused with shifting of funds in terms of the provisions of the virement policy; however any virement made would be included in the changes within the adjustments budget.
- c) All Heads of Departments are accountable and responsible for their own budgets. They were requested to work through their actual expenditure and compare it within the budgeted figures.
- d) The Heads of departments were requested to forward all adjustment recommendations of their directorates to the Budget Office by 15 January 2014. The Budget Office consulted with all departments for their revision of their Capital budget.
- e) The respective departments were requested to ensure that all capital projects retained in the 2013/2014 budget are to be completed within the financial year.

## **3.1 Background**

The adjustments budget has quite a significant effect on the provision of basic services as many households will have access to the full basket of services offered by the municipality. The financial effect of the provision of these services will be quantified and included in the budget for 2013/2014 and subsequent financial years.

## **3.2 Effect of the adjustments budget**

The effect of the adjustments budget, especially in terms of the impact on the IDP and the addressing of community priorities will be reflected in the revised IDP for the next 5 year cycle and will form part of the medium term strategy of the municipality.

### 3.3 Long term financial sustainability

The approval of the 2013/2014 initial budget paved the way towards long term financial sustainability as it was cash funded budget. It was however evident in the revision that certain revenue streams were unlikely to realise and a correction needed to be done.

It needs to be acknowledged that with the provision of infrastructure, pressure moves back to the municipality to provide high quality services on a continuous basis and revenue streams are limited. Census 2011 also indicated that the Bitou area has one of the three fastest growing populations in the country that would require vast amounts of funding to ensure the demand for services are met.

In order to ensure long term sustainability revenue streams are explored to the maximum, revenue enhancement is on-going and strict credit control measures are applied to all debtors in arrears.

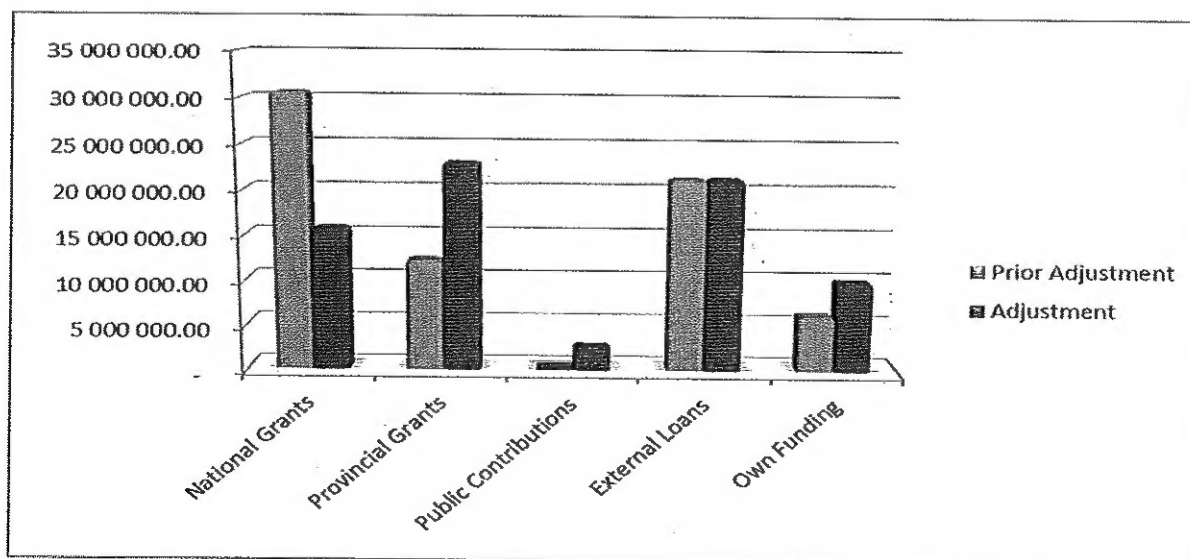
### 3.4 - Proposed changes reflected in the adjustments budget

The adjustments budget consists of a capital and operating budget which is included in this report. The budget was compiled within the provisions of the current legal framework applicable to municipalities as set out above. The section hereunder includes a narrative in respect of all proposed adjustments and reference to the budget tables where relevant.

#### 3.4.1 Capital Budget

A comparison between the funding sources applicable to the original capital budget and the adjustments budget is set out in the table below and illustrated in the graph hereunder.

Funding Source	Prior Adjustment	%	Adjustment	%
National Grants	30 684 133.00	43.47%	15 776 316.00	21.67%
Provincial Grants	12 306 150.00	17.43%	23 095 477.00	31.72%
Public Contributions	-	0.00%	2 534 722.00	3.48%
External Loans	21 355 284.00	30.25%	21 355 284.00	29.33%
Own Funding	6 247 622.00	8.85%	10 047 548.00	13.80%
<b>Total</b>	<b>70 593 189.00</b>	<b>100.00%</b>	<b>72 809 347.00</b>	<b>100.00%</b>





The capital expenditure as at 31 December 2013 amounted to R 28,105,334. This represents 39, 81% of the budgeted expenditure of the originally approved budget for the 2013/2014 financial year. Capital commitments for the period amounted to R 3,288,128. The total capital expenditure (including commitments) for the period ended 31 December 2013 amounted to R 31,393,462 or 44, 5% of the budgeted capital expenditure for the financial year.

Heads of Department were requested to carefully assess the status of each capital project in order to determine whether projects could be executed within the current financial year and only projects that was confirmed to be finalised within the current municipal financial year is included in the adjustment budget.

The main factors contributing to the adjustment of the capital budget are as follows:

- ACIP funding of one million for the refurbishment of sewer pump station
- Network voltage & demand measurement equipment
- High & Medium Voltage Test & Safety Equipment
- Bulk metering upgrade
- Network & services upgrade: Kwanokuthula and correcting of supply inefficiencies in Keurbooms area.
- Natures Valley zone plant
- Poortjies Embankment Protection
- Upgrading of server & computer rooms

It needs to be pointed out that the amount of R5,8 Million budgeted for disaster relief fund, as per the approved rollover budget was removed from this adjustments budget as the funds were already spent in the 2012/13 financial year.

#### **Loan funding**

No additional loan funding will be incurred.



WC047 Bitou - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 17 February 2014

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework	
							Budget Year 2013/14	
							Original Budget	Adjusted Budget
R thousand			3	6	4	4		
Parent municipality:								
Office of the Municipal Manager	OFFICE FURNITURE	552 120 031	D	No	Other assets	Furniture and other office equipment	-	27
Community Services	FURNITURE AND EQUIPMENT	553 200 461	A	No	Other assets	Furniture and other office equipment	63	48
Community Services	ABLUTION FACILITIES	553 220 071	B	No	Community	Recreational facilities	-	28
Community Services	TOOLS AND EQUIPMENT	553 220 111	B	No	Other assets	Other Land	-	15
Community Services	COMPUTER EQUIPMENT	553 300 241	A	No	Other assets	Computers - hardware/equipment	57	35
Community Services	AIR CONDITIONERS	553 300 341	A	No	Other assets	Furniture and other office equipment	130	142
Community Services	FURNITURE AND EQUIPMENT	553 300 461	A	No	Other assets	Furniture and other office equipment	110	120
Community Services	FURNITURE AND EQUIPMENT	553 420 461	A	No	Other assets	Furniture and other office equipment	31	67
Corporate Services	COMPUTER EQUIPMENT	554 100 341	E	No	Other assets	Computers - hardware/equipment	50	27
Corporate Services	COMPUTER EQUIPMENT	554 300 141	E	No	Other assets	Computers - hardware/equipment	35	58
Financial Services	FURNITURE AND EQUIPMENT	555 100 471	D	No	Other assets	Furniture and other office equipment	-	110
Financial Services	COMPUTER EQUIPMENT	555 300 131	C	No	Other assets	Computers - hardware/equipment	43	61
Financial Services	FURNITURE AND EQUIPMENT	555 300 461	C	No	Other assets	Furniture and other office equipment	35	95
Financial Services	COMPUTER EQUIPMENT	555 400 141	C	No	Other assets	Computers - hardware/equipment	-	219
Financial Services	UPGRADE OF SERVER ROOM	555 400 361	C	No	Other assets	Other Buildings	-	350
Financial Services	COMPUTER EQUIPMENT	555 500 031	C	No	Other assets	Computers - hardware/equipment	-	47
Financial Services	COMPUTER EQUIPMENT	555 600 131	C	No	Other assets	Computers - hardware/equipment	25	134
Financial Services	FURNITURE AND EQUIPMENT	555 600 461	C	No	Other assets	Furniture and other office equipment	10	90
Financial Services	COMPUTER EQUIPMENT	555 700 141	C	No	Other assets	Computers - hardware/equipment	25	142
Financial Services	FURNITURE AND EQUIPMENT	555 700 461	C	No	Other assets	Furniture and other office equipment	55	165
Strategic Services	FENCING	557 120 451	E	No	Community	Security and policing	-	78
MSID	RELOCATION OF PIS 1-POORTJES	558 400 191	A	No	Infrastructure - Sanitation	Sewerage purification	5 118	10 789
MSID	POORTJES EMBANKMENT PRO-CRR	558 400 541	A	No	Infrastructure - Other	Other	-	230
MSID	Relubishment of Sewer Pump/gr	558 400 821	A	No	Infrastructure - Sanitation	Sewerage purification	-	1 000
MSID	NETWORK VOLTAGE & DEMAND MEASU	558 500 221	A	No	Infrastructure - Electricity	Transmission & Reticulation	-	43
MSID	HV & MV TEST & SAFETY EQUIPMENT	558 500 231	A	No	Other assets	Plant & equipment	-	500
MSID	BULK MET UPGRD TO FACILITATE AMR	558 500 241	A	No	Infrastructure - Electricity	Transmission & Reticulation	-	745
MSID	NETWRK & SERVCs UPGRD KWANO P2	558 500 251	A	No	Infrastructure - Electricity	Transmission & Reticulation	-	2 650
MSID	NATURES VALLEY OZONE PLANT	558 600 191	A	No	Infrastructure - Water	Reticulation	-	580

The table above reflects all capital projects for the 2013/2014 financial year as revised in this adjustments budget

### 3.4.2 Operating budget

#### Operating revenue and expenditure summary

The application of sound financial management principles for the compilation of Bitou Municipality's financial plan is essential and critical to ensure that Bitou municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

Bitou Municipality's business and service delivery priorities were reviewed as part of this year's planning and budgeting process.

Description	Prior Adjustment Budget 2013/2014		Adjustment Budget 2013/2014	
Total Operating Revenue	R	456 347 768	R	460 764 284
Total Operating Expenditure	R	405 305 493	R	405 039 514
Surplus / (Deficit) for the year	R	51 042 275	R	55 724 770
Total Capital Expenditure	R	70 593 189	R	72 809 347

Reference to August 2013/2014 Adjustment budget relates to the latest 2013/2014 revised Adjustment budget.

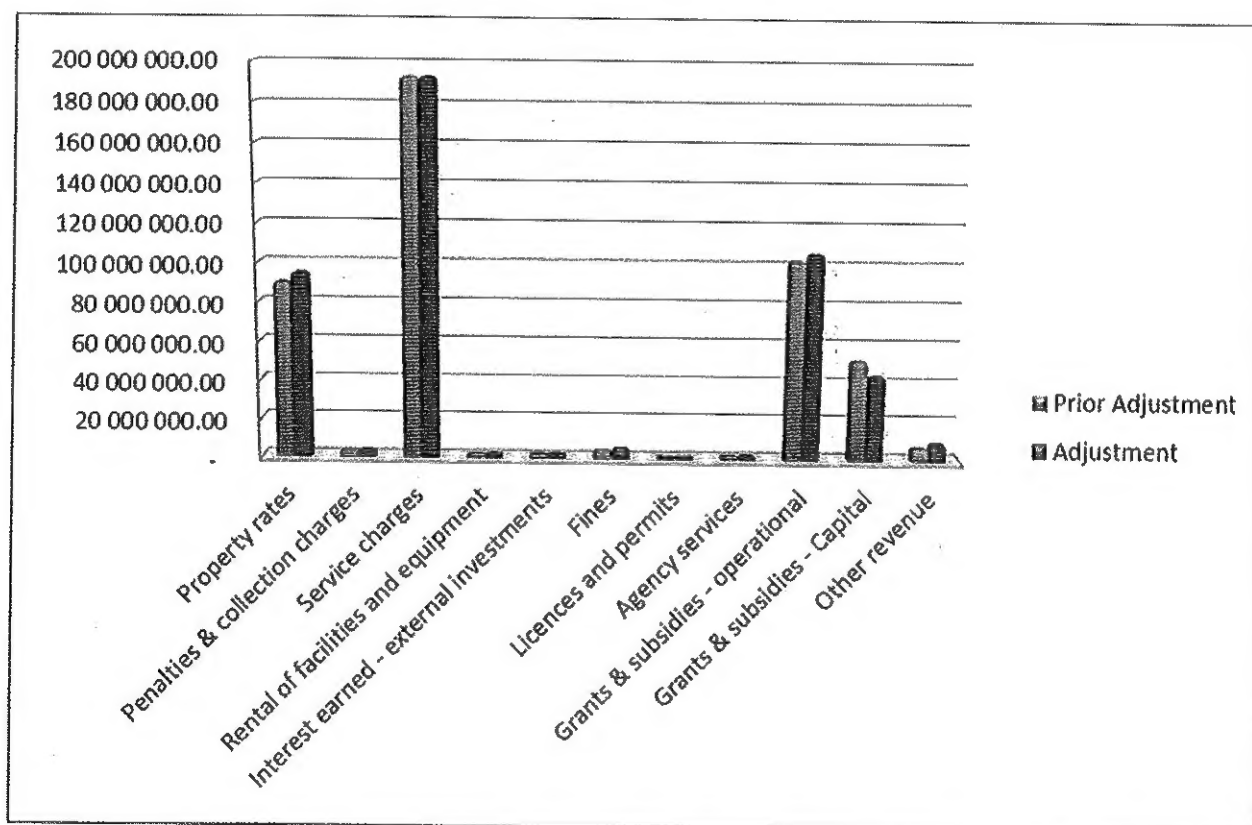
The 2013/2014 Adjustment budget amounts to R 477 848 861 which consists of a capital budget of R72 809 347 (August 2013/2014 Adjustment budget: R 70 593 189) and an operating budget of R405 039 514 (August 2013/2014 Adjustment budget: R 405 305 493). Capital investment funding represents 15.2 % of the municipality's 2013/2014 Adjustment budget. A significant portion of capital is funded by means of grant funding.

Total operating revenue has increased by 0.97% or R 4.417 million for the 2013/2014 Adjustment budget financial year when compared to the August 2013/2014 Adjustment budget.

Total operating expenditure for the 2013/2014 Adjustment budget financial year amounts to R405 039 514. When compared to the August 2013/2014 Adjustments budget, a decrease of 0.07% in operating expenditure can be seen.

### Revenue from service charges

Certain revenue items in respect of service charges increased and others slightly decreased, the net effect is that only a minor downward adjustment in total receipt from service charges was necessary. Service charges in the amount of R110, 975 Million remain the major source of revenue for the municipality making up 41.85 % of the total budgeted revenue.



The graph above gives a comparison between the between the respective sources of revenue of the originally approved budget and the adjustments budget.

### Other Revenue

Rental income reflected a slightly higher than budgeted result for second quarter of the financial year and the revenue had to be adjusted upward with R 16, 952.

The property rates income over performed substantially and was therefore adjusted upwards by R 4, 8 Million, this can be ascribed to less than anticipated adjustments to the valuation roll coupled to revenue enhancement efforts.

Revenue from traffic fines substantially over-performed during the first half of the financial year and the anticipated revenue for the remainder of the financial year had to be adjusted upwards by R1,2 Million.

#### **Housing funding**

The receipt of additional grant funding for the construction of Houses, in the amount of R 3,2 Million also required an adjustment to be done.

#### **Cash Position**

Although there is a significant increase in the cash position when compared to the end of the 2012/2013 financial year, it should be noted that we are still in a very vulnerable financial position as we rely heavily on grant funding.

The table hereunder reflects the cash position as at 31 December 2013.

<b>BITOU Municipality: Cash and Bank (31 December 2013)</b>			
<b>Detail</b>	<b>Amount</b>	<b>Investments</b>	<b>Total: Cash and Bank</b>
	<b>R</b>	<b>R</b>	<b>R</b>
Main Account	1 338 622.14	50 458 900.75	51 797 522.89
Direct Deposits	4 949 342.49		4 949 342.49
ACB Account	52 693.72		52 693.72
Traffic Fines Account	1 487 069.90		1 487 069.90
<b>TOTAL:</b>	<b>7 827 728.25</b>	<b>50 458 900.75</b>	<b>58 286 629.00</b>

#### **Operating Expenditure**

In order to adequately provide for the operational requirements of the municipality for the remainder of the financial year, it is necessary to propose adjustments to operational expenditure items as follows:

##### **Employee related cost**

A downward adjustment of R 4,49 Million is proposed, this is necessary to fund the urgent infrastructure needs, especially electricity services. Increase in the Councillors remuneration as Gazetted has been taken into consideration.

##### **Debtors**

Impairment of debtors remains the same as was originally budgeted. The table below is reflective of the debtors' movement for the first half of the financial year.

Month	Opening Balance	Closing Balance	Month to Month Increase/(Decrease)
June 2013		72 322 282.60	
July 2013	72 322 282.60	99 176 988.65	26 854 706.05
August 2013	99 176 988.65	96 320 992.24	-2 855 996.41
September 2013	96 320 992.24	88 214 083.49	-8 106 908.75
October 2013	88 214 083.49	82 675 225.04	-5 538 858.45
November 2013	82 675 225.04	81 963 704.18	-711 520.86
December 2013	81 963 704.18	77 791 501.64	-4 172 202.54
<b>Year to Date Increase/(Decrease)</b>			<b>5 469 219.04</b>

#### **Depreciation and Capital charges**

Depreciation charges were not adjusted after taking into account slower than anticipated capital spending during the first half of the current financial year as well as the additional capital projects that are included in the adjustments budget.

The budget for interest on external borrowing was increased by R 82,245 due to the fact that the R 4. 4 million funding was changed from leases to loans.

#### **Bulk purchases**

Bulk purchases of electricity were adjusted downward by R3,93 Million which can mainly be ascribed to the lower consumption of electricity.

#### **Contracted services**

Contracted Services were increased with R1,11 Million to cater for additional expenditure for security services for municipal facilities and full implementation of the Performance Management system.

#### **Grants and subsidies**

Grants and subsidies paid were reduced with R 75 620 to correspond with affordability levels, grants in aid in terms of the policy of the municipality will in future be dealt with concurrent with the annual budget process in order to comply with legislative requirements and to ensure affordability and to provide certainty to applicants regarding possible funding requests.

#### **Legal Fees**

Legal fees were reduced by an amount of R1, 2 million bringing the total legal fees budget from R 3 million to R1, 8 Million for the 2013/2014 financial year.

#### **Construction of Houses**

An increase in housing allocation necessitated an increase in the budgeted expenditure relating to the construction of houses in the amount of R 3,206 Million, bringing the total budget for the 2013/2014 financial year to R 66,031 million.

## Section 4 – Adjustments budget tables

### Table B1 Adjustments Budget Summary

WC047 Bitou - Table B1 Adjustments Budget Summary - 17 February 2014

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	93 747	93 747	4 800	-	-	-	-	4 800	98 547	98 631	103 879
Service charges	192 923	192 923	(111)	-	-	-	-	(111)	192 812	205 166	218 181
Investment revenue	1 770	1 770	-	-	-	-	-	-	1 770	1 500	1 850
Transfers recognised - operational	102 052	102 497	-	-	-	3 857	-	3 857	106 354	48 961	65 438
Other own revenue	13 056	13 606	674	-	-	-	2 890	3 563	17 170	13 634	14 103
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>403 548</b>	<b>404 543</b>	<b>5 363</b>	<b>-</b>	<b>-</b>	<b>3 857</b>	<b>2 890</b>	<b>12 109,718</b>	<b>416 653</b>	<b>367 882</b>	<b>403 250</b>
Employee costs	127 524	128 084	(4 344)	-	-	(149)	-	(4 493)	123 591	135 754	144 657
Remuneration of councillors	4 415	4 415	325	-	-	-	-	325	4 739	4 701	4 979
Depreciation & asset impairment	21 095	21 095	-	-	-	-	-	-	21 095	21 728	22 380
Finance charges	13 845	13 845	82	-	-	-	-	82	13 927	13 837	13 684
Materials and bulk purchases	80 710	80 710	(4 236)	-	-	-	-	(4 236)	76 474	87 077	94 036
Transfers and grants	2 630	2 630	(76)	-	-	-	-	(76)	2 554	3 240	3 480
Other expenditure	153 841	154 527	4 344	-	-	3 788	-	8 132	162 659	98 438	108 067
<b>Total Expenditure</b>	<b>404 060</b>	<b>405 305</b>	<b>(3 905)</b>	<b>-</b>	<b>-</b>	<b>3 639</b>	<b>-</b>	<b>(266)</b>	<b>405 040</b>	<b>384 175</b>	<b>389 183</b>
<b>Surplus/(Deficit)</b>	<b>(512)</b>	<b>(762)</b>	<b>9 268</b>	<b>-</b>	<b>-</b>	<b>218</b>	<b>2 890</b>	<b>12 376</b>	<b>11 613</b>	<b>3 107</b>	<b>14 066</b>
Transfers recognised - capital	38 447	51 805	-	-	-	(4 835)	(2 858)	(7 693,200)	44 111	25 471	28 212
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>35 934</b>	<b>51 042</b>	<b>9 268</b>	<b>-</b>	<b>-</b>	<b>(4 617)</b>	<b>31</b>	<b>4 682</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>35 934</b>	<b>51 042</b>	<b>9 268</b>	<b>-</b>	<b>-</b>	<b>(4 617)</b>	<b>31</b>	<b>4 682</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>
<b>Capital expenditure &amp; funds sources</b>											
Capital expenditure	52 161	70 593	6 307	-	-	(4 118)	28	2 216	72 609	31 778	35 624
Transfers recognised - capital	32 026	42 990	-	-	-	(4 118)	-	(4 118)	38 872	19 778	23 124
Public contributions & donations	-	-	-	-	-	-	2 535	2 535	2 535	-	-
Borrowing	16 395	21 355	-	-	-	-	-	-	21 355	10 000	10 000
Internally generated funds	3 741	8 248	6 307	-	-	-	(2 507)	3 800	10 048	2 000	2 500
<b>Total sources of capital funds</b>	<b>52 161</b>	<b>70 593</b>	<b>6 307</b>	<b>-</b>	<b>-</b>	<b>(4 118)</b>	<b>28</b>	<b>2 216</b>	<b>72 609</b>	<b>31 778</b>	<b>35 624</b>
<b>Financial position</b>											
Total current assets	64 188	64 188	-	-	-	-	21 192	21 192	85 380	118 319	159 882
Total non current assets	721 153	721 153	6 307	-	-	6 846	38 266	51 419	772 572	782 412	795 352
Total current liabilities	66 079	66 079	-	-	-	-	8 889	8 889	72 967	76 416	87 831
Total non current liabilities	194 023	194 023	-	-	-	-	-	-	194 023	202 180	210 019
<b>Community wealth/Equity</b>	<b>525 240</b>	<b>525 240</b>	<b>6 307</b>	<b>-</b>	<b>-</b>	<b>6 846</b>	<b>52 570</b>	<b>65 723</b>	<b>390 983</b>	<b>622 155</b>	<b>677 984</b>
<b>Cash flows</b>											
Net cash from (used) operating	58 919	58 919	-	-	-	(732)	7 328	6 596	65 515	65 937	79 383
Net cash from (used) investing	(50 335)	(50 335)	-	-	-	-	(22 474)	(22 474)	(72 809)	(33 656)	(34 377)
Net cash from (used) financing	(481)	(481)	-	-	-	-	4 395	4 395	3 914	(3 202)	(4 076)
<b>Cash/cash equivalents at the year end</b>	<b>27 962</b>	<b>27 962</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(732)</b>	<b>11 599</b>	<b>10 867</b>	<b>38 828</b>	<b>87 897</b>	<b>108 827</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	32 854	32 854	-	-	-	-	11 325	11 325	44 179	73 134	114 380
Application of cash and investments	21 539	26 559	-	-	-	-	(14 354)	(14 354)	12 204	12 374	7 254
<b>Balance - surplus (shortfall)</b>	<b>11 315</b>	<b>6 295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25 679</b>	<b>25 679</b>	<b>31 974</b>	<b>60 760</b>	<b>107 107</b>
<b>Asset Management</b>											
Asset register summary (WDV)	677 234	677 234	6 307	-	-	(4 118)	88 199	90 388	767 622	777 212	790 456
Depreciation & asset impairment	21 095	21 095	-	-	-	-	-	-	21 095	21 728	22 380
Renewal of Existing Assets	20 121	35 230	1 755	-	-	(4 118)	-	(2 364)	32 866	8 887	22 173
Repairs and Maintenance	11 853	11 853	1 403	-	-	(56)	-	1 347	13 200	13 719	15 341
<b>Free services</b>											
Cost of Free Basic Services provided	11 099	11 099	-	-	-	-	-	-	11 099	11 571	12 066
Revenue cost of free services provided	3 306	3 306	-	-	-	-	-	-	3 306	3 562	3 794
<b>Households below minimum service level</b>											
Water	0	0	-	-	-	-	-	-	0	0	0
Sanitation/sewerage	0	0	-	-	-	-	-	-	0	0	0
Energy	4	4	-	-	-	-	-	-	4	4	5
Refuse	0	0	-	-	-	-	-	-	0	0	0

The table above reflects a summary of the financial result of the municipality after incorporating the adjustments proposed

Table B2 Adjustment Budget Financial Performance (standard classification)

WC047 Bitou - Table B2 Adjustments Budget Financial Performance (standard classification) - 17 February 2014

Standard Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. 6	Multi-year capital	Unfore. Unavaild.	Nat or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	8	7	8	9	10	11	12			
<b>Revenue - Standard</b>													
<i>Governance and administration</i>		130 396	131 148	7	-	-	433	-	5 172	136 319	145 758	167 906	
Executive and council		1 450	1 650	7	-	-	433	-	440	2 090	500	550	
Budget and treasury office		91 762	91 762	8 115	-	-	-	-	8 115	99 877	100 097	105 306	
Corporate services		37 184	37 134	(3 383)	-	-	-	-	(3 383)	34 351	45 162	61 961	
<i>Community and public safety</i>		48 007	91 065	1 455	-	-	3 424	31	4 910	95 975	12 527	12 940	
Community and social services		5 789	5 789	67	-	-	218	-	285	6 074	6 159	6 552	
Sport and recreation		578	3 636	20	-	-	-	31	52	3 687	605	837	
Public safety		5 356	5 356	1 367	-	-	-	-	1 367	6 724	5 619	5 606	
Housing		76 284	76 284	-	-	-	3 206	-	3 206	79 490	144	145	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		2 534	2 789	182	-	-	-	-	182	2 982	1 464	1 537	
Planning and development		1 394	1 640	182	-	-	-	-	182	1 822	1 484	1 537	
Road transport		1 140	1 140	-	-	-	-	-	-	1 140	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		218 861	231 161	(1 024)	-	-	(4 835)	-	(5 859)	225 302	233 565	247 039	
Electricity		103 569	103 569	(3 384)	-	-	-	-	(3 384)	100 176	113 938	123 889	
Water		51 567	51 567	66	-	-	-	-	66	51 633	55 536	58 733	
Waste water management		42 722	55 021	1 287	-	-	(4 835)	-	(3 548)	51 473	41 954	41 074	
Waste management		21 004	21 004	1 017	-	-	-	-	1 017	22 020	22 138	23 334	
<i>Other</i>		196	196	11	-	-	-	-	11	207	-	40	
<b>Total Revenue - Standard</b>	2	439 994	456 343	5 363	-	-	(978)	31	4 417	460 784	393 353	428 462	
<b>Expenditure - Standard</b>													
<i>Governance and administration</i>		93 070	94 070	1 363	-	-	433	-	1 796	95 866	98 354	103 027	
Executive and council		28 109	27 749	4 151	-	-	582	-	4 733	32 482	29 299	31 049	
Budget and treasury office		20 928	21 488	(4 003)	-	-	(149)	-	(4 152)	17 306	22 429	23 612	
Corporate services		44 033	44 833	1 246	-	-	-	-	1 246	45 078	46 625	48 167	
<i>Community and public safety</i>		120 266	120 266	(3 959)	-	-	3 206	-	(753)	119 513	60 228	63 877	
Community and social services		12 407	12 407	(259)	-	-	-	-	(259)	12 148	13 157	13 699	
Sport and recreation		16 524	16 524	(1 789)	-	-	-	-	(1 789)	14 735	17 403	18 445	
Public safety		23 199	23 159	(2 832)	-	-	-	-	(2 832)	20 367	24 363	25 788	
Housing		68 137	68 137	921	-	-	3 206	-	4 127	72 264	5 305	5 978	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		30 459	30 704	719	-	-	-	-	719	31 423	31 274	32 688	
Planning and development		11 731	11 977	1 100	-	-	-	-	1 100	13 077	12 170	12 918	
Road transport		18 727	18 727	(382)	-	-	-	-	(382)	18 346	19 104	19 749	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		157 382	157 382	(3 569)	-	-	-	-	(3 569)	153 813	171 879	186 129	
Electricity		96 263	96 263	(2 538)	-	-	-	-	(2 538)	93 715	107 513	118 217	
Water		25 929	25 929	(2 636)	-	-	-	-	(2 636)	23 293	26 350	27 870	
Waste water management		15 221	15 221	1 402	-	-	-	-	1 402	16 622	16 507	17 133	
Waste management		19 979	19 979	203	-	-	-	-	203	20 182	21 309	22 909	
<i>Other</i>		2 882	2 882	1 541	-	-	-	-	1 541	4 424	3 241	3 482	
<b>Total Expenditure - Standard</b>	3	404 060	405 305	(3 905)	-	-	3 639	-	(268)	405 040	354 775	369 183	
<b>Surplus (Deficit) for the year</b>		35 934	51 042	9 268	-	-	(4 617)	31	4 682	55 725	28 578	40 278	

The above table B2, illustrates the budgeted financial result for the 2013/2014 budget year as amended in terms of the submitted adjustments budget. The surplus reflected in the 2013/2014 adjusted budget column includes all capital funding with the exclusion of external borrowing and own funding. The budgeted financial result for the 2013/2014 financial year, after taking into account capital expenditure amounts to a surplus of R 11, 613 million a significant improvement on the originally budgeted operating deficit of R 0, 512 million.

It needs to be pointed out that the turnaround in financial position cannot be attained in one financial year and strict financial discipline and the application of sound financial management principles over the medium term will bring the desired result.

**Table B3 – Adjustments Budget Financial Performance (Revenue and expenditure by municipal vote)**

Table B3 below illustrates the revenue and expenditure by municipal vote, it is therefore also indicative of the departments that mainly contribute to the adjustment of the budget for the 2013/2014 financial year.

WC047 Bitou - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 17 February 2014

Vote Description (Insert departmental structure etc)	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 3 A1	Accum. Budget 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>Revenue by Vote</b>	<b>1</b>											
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		37 281	37 281	(70)	-	-	33	-	(37)	37 244	47 476	84 284
Vote 3 - Community Services		109 011	112 063	2 471	-	-	3 424	31	5 927	117 996	34 665	36 273
Vote 4 - Corporate Services		454	1 004	11	-	-	-	-	11	1 016	347	400
Vote 5 - Financial Services		92 272	92 472	4 822	-	-	400	-	5 222	97 694	97 358	102 608
Vote 6 - Strategic Services		1 979	2 225	169	-	-	-	-	169	2 394	2 079	2 182
Vote 7 - Municipal Services and Infrastructure Development		159 997	211 297	(2 041)	-	-	(4 835)	-	(6 676)	204 421	211 428	223 705
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>439 994</b>	<b>456 348</b>	<b>5 353</b>	<b>-</b>	<b>-</b>	<b>(974)</b>	<b>31</b>	<b>4 417</b>	<b>480 764</b>	<b>393 353</b>	<b>429 482</b>
<b>Expenditure by Vote</b>	<b>1</b>											
Vote 1 - Council		5 322	5 322	4 223	-	-	-	-	4 223	9 545	5 658	8 015
Vote 2 - Office of the Municipal Manager		24 263	24 263	(3 015)	-	-	33	-	(2 982)	21 281	25 750	26 439
Vote 3 - Community Services		141 608	141 608	(4 545)	-	-	3 206	-	(1 339)	140 268	82 969	88 331
Vote 4 - Corporate Services		17 667	18 667	623	-	-	-	-	623	19 290	18 363	19 324
Vote 5 - Financial Services		35 708	35 908	2 157	-	-	400	-	2 557	38 465	38 308	40 510
Vote 6 - Strategic Services		20 653	20 258	507	-	-	-	-	507	20 806	20 943	22 105
Vote 7 - Municipal Services and Infrastructure Development		159 239	159 239	(3 655)	-	-	-	-	(3 655)	155 584	172 765	188 458
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>404 060</b>	<b>405 395</b>	<b>(3 905)</b>	<b>-</b>	<b>-</b>	<b>3 439</b>	<b>-</b>	<b>(266)</b>	<b>405 040</b>	<b>354 775</b>	<b>389 183</b>
<b>Surplus (Deficit) for the year</b>	<b>2</b>	<b>35 934</b>	<b>51 042</b>	<b>9 258</b>	<b>-</b>	<b>-</b>	<b>(4 617)</b>	<b>31</b>	<b>4 682</b>	<b>35 725</b>	<b>28 578</b>	<b>40 278</b>



Table B4 – Adjustments Budget Financial Performance (Revenue and Expenditure)

WC047 Bitou - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 17 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget 11	Adjusted Budget 12
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue By Source</b>												
Property rates	2	90 447	90 447	4 800	-	-	-	-	4 800	95 247	95 331	100 479
Property rates - penalties & collection charges		3 300	3 300	-	-	-	-	-	-	3 300	3 300	3 400
Service charges - electricity revenue	2	102 415	102 415	(2 937)	-	-	-	-	(2 937)	99 478	109 781	117 635
Service charges - water revenue	2	34 338	34 338	137	-	-	-	-	-	34 475	36 193	38 147
Service charges - sanitation revenue	2	35 165	35 165	1 676	-	-	-	-	1 676	36 841	37 064	39 085
Service charges - refuse revenue	2	21 004	21 004	1 014	-	-	-	-	1 014	22 017	22 138	23 334
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 213	1 213	17	-	-	-	-	17	1 230	1 104	1 153
Interest earned - external investments		1 770	1 770	-	-	-	-	-	-	1 770	1 500	1 650
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		4 107	4 107	1 200	-	-	-	-	1 200	5 307	4 308	4 209
Licences and permits		74	74	-	-	-	-	-	-	74	77	81
Agency services		1 208	1 208	143	-	-	-	-	143	1 350	1 268	1 350
Transfers recognised - operating		102 052	102 497	-	-	-	3 857	-	3 857	106 354	48 961	65 438
Other revenue	2	6 455	7 005	(686)	-	-	-	2 890	2 204	9 209	6 877	7 311
Gain on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>403 548</b>	<b>404 543</b>	<b>5 383</b>	<b>-</b>	<b>-</b>	<b>3 857</b>	<b>2 890</b>	<b>12 110</b>	<b>416 653</b>	<b>387 852</b>	<b>403 250</b>
<b>Expenditure By Type</b>												
Employee related costs		127 524	128 084	(4 344)	-	-	(149)	-	(4 493)	123 591	135 754	144 557
Remuneration of councillors		4 415	4 415	325	-	-	-	-	325	4 739	4 701	4 979
Debt impairment		15 019	15 019	-	-	-	-	-	-	15 019	15 914	16 870
Depreciation & asset impairment		21 065	21 065	-	-	-	-	-	-	21 065	21 728	22 380
Finance charges		13 845	13 845	82	-	-	-	-	82	13 927	13 837	13 684
Bulk purchases		77 582	77 582	(3 889)	-	-	-	-	(3 889)	73 693	83 783	90 478
Other materials		3 128	3 128	(347)	-	-	-	-	(347)	2 781	3 294	3 558
Contracted services		20 097	20 097	1 042	-	-	68	-	1 110	21 207	21 443	21 997
Transfers and grants		2 630	2 630	(76)	-	-	-	-	(76)	2 554	3 240	3 480
Other expenditure		118 726	119 411	3 232	-	-	3 720	-	6 952	126 363	61 001	87 110
Loss on disposal of PPE		-	-	70	-	-	-	-	70	70	80	90
<b>Total Expenditure</b>		<b>404 060</b>	<b>405 305</b>	<b>(3 905)</b>	<b>-</b>	<b>-</b>	<b>3 639</b>	<b>-</b>	<b>(266)</b>	<b>405 040</b>	<b>384 775</b>	<b>389 183</b>
<b>Surplus/(Deficit)</b>		<b>(512)</b>	<b>(762)</b>	<b>9 268</b>	<b>-</b>	<b>-</b>	<b>218</b>	<b>2 890</b>	<b>12 376</b>	<b>11 613</b>	<b>3 107</b>	<b>14 068</b>
Transfers recognised - capital		36 447	51 805	-	-	-	(4 835)	(2 858)	(7 693)	44 111	25 471	11 119
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>35 934</b>	<b>51 042</b>	<b>9 268</b>	<b>-</b>	<b>-</b>	<b>(4 617)</b>	<b>31</b>	<b>4 682</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>35 934</b>	<b>51 042</b>	<b>9 268</b>	<b>-</b>	<b>-</b>	<b>(4 617)</b>	<b>31</b>	<b>4 682</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>
Attributable to municipalities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>35 934</b>	<b>51 042</b>	<b>9 268</b>	<b>-</b>	<b>-</b>	<b>(4 617)</b>	<b>31</b>	<b>4 682</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>35 934</b>	<b>51 042</b>	<b>9 268</b>	<b>-</b>	<b>-</b>	<b>(4 617)</b>	<b>31</b>	<b>4 682</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>

Table B4 above reflects the budgeted financial performance (Revenue and Expenditure) for the revised budget. The revenue is listed per revenue source and the expenditure by type, a detailed discussion on the major items are done in the narrative under section 3 above to place the proposed adjustments in context.

Table B5 Adjustments Capital Expenditure Budget by Vote and Funding

WC047 Bhou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 17 February 2014

2014/15 Budget - Table B2: Accounting Capital Expenditure Budget by Vote and Funding - 17 February 2014												
Description	Ref	Budget Year 2013/14									Budget Year #1 2014/15	Budget Year #2 2015/16
		Original Budget A	Prior Adjusted 5 AI	Accum. Funding 6 II	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		5 986	6 035	-	-	-	-	-	-	6 035	7 129	7 000
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Financial Services		-	-	-	-	-	-	-	-	-	1 000	1 000
Vote 6 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Municipal Services and Infrastructure Development		19 859	20 000	230	-	-	(4 118)	-	(3 838)	26 760	10 609	-
Capital multi-year expenditure sub-total	3	25 845	26 035	230	-	-	(4 118)	-	(3 838)	32 795	18 738	8 000
Single-year expenditure to be adjusted	2											
Vote 1 - Council		350	350	-	-	-	-	-	-	350	-	-
Vote 2 - Office of the Municipal Manager		128	128	27	-	-	-	-	27	155	-	-
Vote 3 - Community Services		15 386	20 777	35	-	-	-	28	63	20 840	1 116	4 297
Vote 4 - Corporate Services		450	450	-	-	-	-	-	-	450	-	-
Vote 5 - Financial Services		910	1 004	1 219	-	-	-	-	1 219	2 223	-	-
Vote 6 - Strategic Services		445	445	78	-	-	-	-	78	523	-	-
Vote 7 - Municipal Services and Infrastructure Development		8 647	10 756	4 718	-	-	-	-	4 718	15 474	11 924	23 327
Capital single-year expenditure sub-total		26 318	33 910	6 977	-	-	-	28	6 105	40 015	13 041	27 624
Total Capital Expenditure - Vote		52 161	70 593	6 307	-	-	(4 118)	28	2 216	72 809	31 778	35 624
Capital Expenditure - Standard												
Governance and administration		1 380	1 974	1 324	-	-	-	-	1 324	3 298	1 000	1 000
Executive and council		478	478	137	-	-	-	-	137	615	-	-
Budget and treasury office		600	600	463	-	-	-	-	463	1 063	1 000	1 000
Corporate services		802	896	724	-	-	-	-	724	1 620	-	-
Community and public safety		18 716	19 448	35	-	-	-	28	63	19 510	3 245	6 297
Community and social services		1 799	1 848	-	-	-	-	-	-	1 848	795	1 055
Sport and recreation		351	3 034	15	-	-	-	28	43	3 077	-	2 822
Public safety		1 458	1 458	35	-	-	-	-	35	1 533	2 450	2 410
Housing		13 058	13 058	(15)	-	-	-	-	(15)	13 053	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4 544	4 544	-	-	-	-	-	-	4 544	8 601	10 595
Planning and development		403	403	-	-	-	-	-	-	403	-	-
Road transport		4 141	4 141	-	-	-	-	-	-	4 141	8 601	10 595
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		29 021	44 628	4 948	-	-	(4 118)	-	830	45 457	18 932	17 732
Electricity		3 449	5 265	4 138	-	-	-	-	4 138	9 403	6 993	4 899
Water		10 273	10 565	580	-	-	-	-	580	11 145	3 084	7 846
Waste water management		10 643	21 433	230	-	-	(4 118)	-	(3 888)	17 544	3 855	-
Waste management		4 656	7 364	-	-	-	-	-	-	7 364	5 000	5 000
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	52 161	70 593	6 307	-	-	(4 118)	28	2 216	72 809	31 778	35 624
Funded by:												
National Government		14 776	30 624	-	-	-	(14 908)	-	(14 908)	15 776	19 233	22 059
Provincial Government		17 249	12 306	-	-	-	10 789	-	10 789	23 095	545	1 085
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	32 025	42 930	-	-	-	(4 118)	-	(4 118)	38 812	19 778	23 124
Public contributions & donations		-	-	-	-	-	-	2 535	2 535	2 535	-	-
Borrowing		18 395	21 355	-	-	-	-	-	-	21 355	10 000	10 000
Internally generated funds		3 741	6 248	6 307	-	-	-	(2 507)	3 800	10 048	2 000	2 500
Total Capital Funding		52 161	70 593	6 307	-	-	(4 118)	28	2 216	72 809	31 778	35 624

The proposed adjustments to the capital expenditure is included in the executive summary, the details in respect of the funding sources are also included under section 3 to the report. Table B5 above indicates the revised capital expenditure and sources of funding by vote, it clearly reflects the increase in capital budget of R2, 216 million as well as the sources of funding necessary to fund the capital requirements.

Table B6 Adjustments Budget Financial Position

WC047 Bitou - Table B6 Adjustments Budget Financial Position - 17 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		(7 030)	(7 030)					10 867	10 867	3 828	7 534	3 865
Call investment deposits	1	35 000	35 000	-	-		-	-	-	35 000	60 000	105 000
Consumer debtors	1	31 418	31 418	-	-	-	-	9 623	9 623	41 041	44 216	44 216
Other debtors		2 315	2 315					706	706	3 021	3 172	3 331
Current portion of long-term receivables		79	79					(4)	(4)	75	80	-
Inventory		2 415	2 415							2 415	2 938	3 471
<b>Total current assets</b>		<b>64 188</b>	<b>64 188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 192</b>	<b>21 192</b>	<b>85 380</b>	<b>118 319</b>	<b>159 882</b>
<b>Non current assets</b>												
Long-term receivables		133	133					(73)	(73)	60	-	-
Investments		4 892	4 892					458	458	5 351	5 189	5 496
Investment property		97 087	97 087					(6 862)	(6 862)	90 225	90 225	90 225
Investment in Associates		-	-							-	-	-
Property, plant and equipment	1	614 859	614 859	6 307	-	-	6 846	45 019	58 173	673 032	683 664	697 490
Agricultural		-	-							-	-	-
Biological		-	-							-	-	-
Intangible		4 182	4 182					(278)	(278)	3 905	3 323	2 741
Other non-current assets		-	-							-	-	-
<b>Total non current assets</b>		<b>721 153</b>	<b>721 153</b>	<b>6 307</b>	<b>-</b>	<b>-</b>	<b>6 846</b>	<b>38 286</b>	<b>51 418</b>	<b>772 572</b>	<b>782 412</b>	<b>795 952</b>
<b>TOTAL ASSETS</b>		<b>785 341</b>	<b>785 341</b>	<b>6 307</b>	<b>-</b>	<b>-</b>	<b>6 846</b>	<b>59 458</b>	<b>72 611</b>	<b>857 953</b>	<b>900 730</b>	<b>955 834</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-							-	-	-
Borrowing		12 795	12 795	-	-	-	-	-	-	12 795	13 531	14 423
Consumer deposits		4 791	4 791							4 791	5 120	5 487
Trade and other payables		46 893	46 893	-	-	-	-	-	-	46 893	48 838	43 514
Provisions		1 600	1 600					6 889	6 889	8 489	8 927	4 427
<b>Total current liabilities</b>		<b>66 079</b>	<b>66 079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 889</b>	<b>6 889</b>	<b>72 997</b>	<b>76 416</b>	<b>87 831</b>
<b>Non current liabilities</b>												
Borrowing	1	116 920	116 920	-	-	-	-	-	-	116 920	112 653	107 337
Provisions	1	77 103	77 103	-	-	-	-	-	-	77 103	89 507	100 000
<b>Total non current liabilities</b>		<b>194 023</b>	<b>194 023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194 023</b>	<b>202 160</b>	<b>210 019</b>
<b>TOTAL LIABILITIES</b>		<b>260 102</b>	<b>260 102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 889</b>	<b>6 889</b>	<b>266 980</b>	<b>278 576</b>	<b>277 850</b>
<b>NET ASSETS</b>	2	<b>525 240</b>	<b>525 240</b>	<b>6 307</b>	<b>-</b>	<b>-</b>	<b>6 846</b>	<b>52 570</b>	<b>65 723</b>	<b>590 983</b>	<b>622 155</b>	<b>677 984</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		523 240	523 240	6 307	-	-	6 846	52 570	65 723	588 963	619 155	674 484
Reserves		2 000	2 000	-	-	-	-	-	-	2 000	3 000	3 500
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>525 240</b>	<b>525 240</b>	<b>6 307</b>	<b>-</b>	<b>-</b>	<b>6 846</b>	<b>52 570</b>	<b>65 723</b>	<b>590 983</b>	<b>622 155</b>	<b>677 984</b>

Table B6 above provides a summary of the financial position of the municipality after consideration and inclusion of the proposed budget amendments.

Table B7 Adjustments Budget Cash Flows

WC047 Bitou - Table B7 Adjustments Budget Cash Flows - 17 February 2014

Budget Year 2013/14													Budget Year #1 2014/15	Budget Year #2 2015/16
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget		
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H				
R thousands														
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>														
<b>Receipts</b>														
Ratepayers and other		265 393	265 393					8 568	8 568	293 961	302 232	320 061		
Government - operating	1	102 052	102 052				4 303		4 303	106 354	48 961	65 438		
Government - capital	1	36 447	36 447				(5 035)		(5 035)	31 412	26 471	26 212		
Interest		1 770	1 770					-	-	1 770	1 500	1 650		
Dividends		-	-					-	-	-	-	-		
<b>Payments</b>														
Suppliers and employees		(350 319)	(350 319)					(1 263)	(1 263)	(351 582)	(295 215)	(318 681)		
Finance charges		(13 845)	(13 845)					-	-	(13 845)	(13 837)	(13 684)		
Transfers and Grants	1	(2 577)	(2 577)					23	23	(2 554)	(3 175)	(3 410)		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>58 919</b>	<b>58 919</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(732)</b>	<b>7 328</b>	<b>6 598</b>	<b>65 515</b>	<b>65 937</b>	<b>78 383</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>														
<b>Receipts</b>														
Proceeds on disposal of PPE		-	-							-	-	-		
Decrease (increase) in non-current debtors		-	-							-	-	-		
Decrease (increase) other non-current receivables		-	-							-	-	-		
Decrease (increase) in non-current investments		-	-							-	-	-		
<b>Payments</b>														
Capital assets		(50 335)	(50 335)					(22 474)	(22 474)	(72 809)	(33 665)	(34 377)		
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(50 335)</b>	<b>(50 335)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22 474)</b>	<b>(22 474)</b>	<b>(72 809)</b>	<b>(33 666)</b>	<b>(34 377)</b>		
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>														
<b>Receipts</b>														
Short term loans		-	-							-	-	-		
Borrowing long term/financing		12 000	12 000					4 365	4 365	16 365	10 000	10 000		
Increase (decrease) in consumer deposits		314	314							314	329	347		
<b>Payments</b>														
Repayment of borrowing		(12 795)	(12 795)							(12 795)	(13 531)	(14 423)		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(481)</b>	<b>(481)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 365</b>	<b>4 365</b>	<b>3 814</b>	<b>(3 202)</b>	<b>(4 076)</b>		
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>8 103</b>	<b>8 103</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(732)</b>	<b>(10 751)</b>	<b>(11 483)</b>	<b>(3 380)</b>	<b>29 068</b>	<b>40 930</b>		
Cash/cash equivalents at the year begin	2	19 659	19 659					22 350	22 350	42 208	38 828	67 897		
Cash/cash equivalents at the year end	2	27 962	27 962					11 599	11 599	38 828	67 897	108 827		

The closing balance of the budgeted cash flow reflects an increase in cash as at 30 June 2013 after taking into consideration the proposed adjustments contained in the budget.

Table B8 Cash Backed reserves / accumulated surplus reconciliation

WC047 Bitou - Table B8 Cash backed reserves/accumulated surplus reconciliation - 17 February 2014

Budget Year 2013/14													Budget Year #1 2014/15	Budget Year #2 2015/16
Description	Ref	Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget		
		A	A1	B	C	D	E	F	G	H				
R thousands														
<b>Cash and investments available</b>														
Cash/cash equivalents at the year end	1	27 962	27 962	-	-	-	(732)	11 599	10 867	38 828	67 897	108 827		
Other current investments > 90 days		-	-	-	-	-	732	(732)	-	-	38	38		
Non current assets - investments	1	4 892	4 892	-	-	-	-	458	458	5 351	5 199	5 496		
<b>Cash and investments available:</b>		<b>32 854</b>	<b>32 854</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11 325</b>	<b>11 325</b>	<b>44 179</b>	<b>73 134</b>	<b>114 360</b>		
<b>Applications of cash and investments</b>														
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-		
Unspent borrowing		-	4 960					(4 960)	(4 960)	-	-	-		
Statutory requirements										-				
Other working capital requirements	2	14 647	14 705					(9 852)	(9 852)	4 854	4 175	(1 742)		
Other provisions										-				
Long term investments committed		4 892	4 892					458	458	5 351	5 199	5 496		
Reserves to be backed by cash/investments		2 000	2 000					-	-	2 000	3 000	3 500		
<b>Total Application of cash and investments:</b>		<b>21 539</b>	<b>26 559</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14 350)</b>	<b>(14 350)</b>	<b>12 204</b>	<b>12 374</b>	<b>7 254</b>		
<b>Surplus(shortfall)</b>		<b>11 315</b>	<b>6 295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25 679</b>	<b>25 679</b>	<b>31 974</b>	<b>60 760</b>	<b>107 107</b>		

Table B9 Asset Management

WC047 Bltou - Table B9 Asset Management - 17 February 2014

Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H			
<b>CAPITAL EXPENDITURE</b>													
<b>Total New Assets to be adjusted</b>	1	32 040	35 384	4 552	-	-	-	28	4 580	39 944	22 891	13 451	
Infrastructure - Road transport		1 216	1 216	-	-	-	-	-	-	1 216	4 970	-	-
Infrastructure - Electricity		-	472	2 893	-	-	-	-	2 893	3 365	5 993	4 386	-
Infrastructure - Water		9 175	9 175	-	-	-	-	-	-	9 175	3 684	1 000	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		16 420	16 420	230	-	-	-	-	230	16 650	5 000	5 000	-
Infrastructure		26 811	27 283	3 123	-	-	-	-	3 123	30 406	19 645	10 386	-
Community		1 355	1 404	78	-	-	-	28	1 000	1 509	350	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Other assets	6	3 875	6 677	1 351	-	-	-	-	1 351	8 028	2 885	3 065	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	2	20 121	35 230	1 755	-	-	(4 118)	-	(2 384)	32 846	8 887	22 173	-
Infrastructure - Road transport		2 300	2 300	-	-	-	-	-	-	2 300	3 932	10 546	-
Infrastructure - Electricity		2 283	3 919	745	-	-	-	-	745	4 664	1 000	500	-
Infrastructure - Water		250	250	580	-	-	-	-	580	830	400	7 796	-
Infrastructure - Sanitation		10 233	21 023	-	-	-	(4 118)	-	(4 118)	16 904	3 555	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		15 066	27 492	1 325	-	-	(4 118)	-	(2 794)	24 698	8 887	18 841	-
Community		-	2 683	-	-	-	-	-	-	2 683	-	2 632	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Other assets	6	5 055	5 055	430	-	-	-	-	430	5 485	-	700	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	4	3 516	3 516	-	-	-	-	-	-	3 516	8 901	10 546	-
Infrastructure - Road transport		2 283	4 391	3 638	-	-	-	-	3 638	8 029	6 993	4 886	-
Infrastructure - Electricity		9 425	9 425	580	-	-	-	-	580	10 004	4 084	-	-
Infrastructure - Water		10 233	21 023	-	-	-	(4 118)	-	(4 118)	16 904	-	-	-
Infrastructure - Sanitation		16 420	16 420	230	-	-	-	-	230	16 650	5 000	5 000	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		41 877	54 774	4 448	-	-	(4 118)	-	330	55 104	-	29 227	-
Community		1 355	4 087	78	-	-	-	28	105	4 192	350	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Other assets		8 900	11 732	1 781	-	-	-	-	1 781	13 613	2 885	3 765	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	2	52 161	70 593	6 307	-	-	(4 118)	28	2 218	72 809	31 778	35 624	-
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5												
Infrastructure - Road transport		85 731	85 731	-	-	-	-	12 449	12 449	97 680	102 950	109 600	-
Infrastructure - Electricity		62 573	62 573	3 638	-	-	-	9 974	13 612	76 185	80 762	83 129	-
Infrastructure - Water		134 839	134 839	580	-	-	-	14 305	14 885	149 724	148 963	152 741	-
Infrastructure - Sanitation		63 904	63 904	-	-	-	(4 118)	13 476	9 358	73 262	74 181	71 612	-
Infrastructure - Other		16 062	16 062	230	-	-	-	(11 018)	(10 788)	5 274	8 792	12 625	-
Infrastructure		362 610	362 610	4 448	-	-	(4 118)	39 165	39 515	402 125	415 647	429 709	-
Community		31 765	31 765	78	-	-	-	56	134	31 899	31 070	32 485	-
Heritage assets		-	-	-	-	-	-	17	17	17	17	17	-
Investment properties		97 068	97 068	-	-	-	-	(6 861)	(6 861)	90 225	90 225	90 225	-
Other assets		181 204	181 204	1 781	-	-	-	56 467	58 248	239 452	236 930	235 299	-
Intangibles		4 570	4 570	-	-	-	-	(665)	(665)	3 905	3 323	2 741	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	677 234	677 234	6 307	-	-	(4 118)	38 199	90 348	767 622	777 212	790 456	-
<b>EXPENDITURE OTHER ITEMS</b>													
<b>Depreciation &amp; asset impairment</b>		21 095	21 095	-	-	-	-	-	-	21 095 231	21 728 138	22 379 979	-
<b>Repairs and Maintenance by asset class</b>	3	11 853	11 853	1 403	-	-	(56)	-	1 347	13 200	13 719	15 341	-
Infrastructure - Road transport		1 480	1 480	310	-	-	-	-	310	1 790	1 675	1 765	-
Infrastructure - Electricity		680	690	1 327	-	-	-	-	1 327	2 017	1 855	2 056	-
Infrastructure - Water		831	831	-	-	-	-	-	-	831	971	1 030	-
Infrastructure - Sanitation		1 848	1 848	-	-	-	-	-	-	1 848	2 226	2 375	-
Infrastructure - Other		690	690	-	-	-	-	-	-	690	700	710	-
Infrastructure		5 539	5 539	1 637	-	-	-	-	1 637	7 176	7 426	7 937	-
Community		1 659	1 659	90	-	-	4	-	94	1 753	1 752	1 851	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Other assets	6	4 655	4 655	(324)	-	-	(60)	-	(324)	4 271	4 540	5 554	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		32 948	32 948	1 403	-	-	(56)	-	1 347	34 295	35 447	37 721	-
<b>% of capital exp on renewal of assets</b>		38.6%	49.9%	-	-	-	-	-	-	45.1%	28.0%	62.2%	-
<b>Renewal of existing assets as % of deprec</b>		95.4%	167.0%	-	-	-	-	-	-	155.8%	40.9%	99.1%	-
<b>R&amp;M as a % of PPE</b>		1.8%	1.8%	-	-	-	-	-	-	1.7%	1.8%	1.9%	-
<b>Renewal and R&amp;M as a % of PPE</b>		4.7%	7.0%	-	-	-	-	-	-	6.0%	2.9%	4.7%	-

Table B10 Basic Service Delivery Measurement

WC047 Bitou - Table B10 Basic service delivery measurement - 17 February 2014

Description	Ref	Budget Year 2013/14									Budget Year #1 2014/15	Budget Year #2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
<b>Household service targets (000)</b>	1											
<b>Water:</b>												
Piped water inside dwelling		10 873	10 873						-	10 873	11 543	12 243
Piped water inside yard (but not in dwelling)		6 782	6 782						-	6 782	7 121	7 477
Using public tap (at least min service level)	2	398	398						-	398	448	518
Other water supply (at least min service level)		1 281	1 281						-	1 281	1 345	1 412
Minimum Service Level and Above sub-total		19 334	19 334	-	-	-	-	-	-	19 334	20 457	21 650
Using public tap (< min service level)	3	-	-						-	-	-	-
Other water supply (< min service level)	3,4	192	192						-	192	202	212
No water supply		-	-						-	-	-	-
Below Minimum Service Level sub-total		192	192	-	-	-	-	-	-	192	202	212
Total number of households	5	19 526	19 526	-	-	-	-	-	-	19 526	20 659	21 862
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)		17 449	17 449						-	17 449	17 799	18 089
Flush toilet (with septic tank)		-	-						-	-	-	-
Chemical toilet		-	-						-	-	-	-
Pit toilet (ventilated)		457	457						-	457	107	-
Other toilet provisions (> min service level)		-	-						-	-	-	-
Minimum Service Level and Above sub-total		17 906	17 906	-	-	-	-	-	-	17 906	17 906	18 089
Bucket toilet		204	204						-	204	116	59
Other toilet provisions (< min service level)		222	222						-	222	122	72
No toilet provisions		-	-						-	-	-	-
Below Minimum Service Level sub-total		427	427	-	-	-	-	-	-	427	239	132
Total number of households	5	18 333	18 333	-	-	-	-	-	-	18 333	18 145	18 231
<b>Energy:</b>												
Electricity (at least min. service level)		1 965	1 965						-	1 965	2 315	2 815
Electricity - prepaid (> min service level)		13 275	13 275						-	13 275	14 026	14 875
Minimum Service Level and Above sub-total		15 240	15 240	-	-	-	-	-	-	15 240	16 340	17 690
Electricity (< min service level)		-	-						-	-	-	-
Electricity - prepaid (< min service level)		-	-						-	-	-	-
Other energy sources		4 245	4 245						-	4 245	4 457	4 680
Below Minimum Service Level sub-total		4 245	4 245	-	-	-	-	-	-	4 245	4 457	4 680
Total number of households	5	19 485	19 485	-	-	-	-	-	-	19 485	20 797	22 370
<b>Refuse:</b>												
Removed at least once a week (min service)		18 827	18 827						-	18 827	19 707	20 707
Minimum Service Level and Above sub-total		18 827	18 827	-	-	-	-	-	-	18 827	19 707	20 707
Removed less frequently than once a week		210	210						-	210	265	353
Using communal refuse dump		0	0						-	0	0	1
Using own refuse dump		50	50						-	50	52	55
Other rubbish disposal		-	-						-	-	-	-
No rubbish disposal		6	6						-	6	6	7
Below Minimum Service Level sub-total		267	267	-	-	-	-	-	-	267	324	415
Total number of households	5	19 093	19 093	-	-	-	-	-	-	19 093	20 031	21 122
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolites per household per month)		6 003	6 003						-	6 003	6 703	7 563
Sanitation (free minimum level service)		2 778	2 778						-	2 778	3 478	4 328
Electricity/other energy (50kwh per household per month)		6 370	6 370						-	6 370	6 870	6 870
Refuse (removed at least once a week)		2 728	2 728						-	2 728	3 078	3 538
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolites per household per month)		1 693	1 693						-	1 693	1 694	1 695
Sanitation (free sanitation service)		3 111	3 111						-	3 111	3 266	3 429
Electricity/other energy (50kwh per household per month)		2 126	2 126						-	2 126	2 232	2 344
Refuse (removed once a week)		4 170	4 170						-	4 170	4 378	4 597
Total cost of FBS provided (minimum social pack)		11 099	11 099	-	-	-	-	-	-	11 099	11 571	12 066
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)		425 000	350 000						-	350 000	350 000	350 000
Water (kilolites per household per month)		7	6						-	6	6	6
Sanitation (kilolites per household per month)		-	-						-	-	-	-
Sanitation (Rand per household per month)		119	119						-	119	125	132
Electricity (kwh per household per month)		53	50						-	50	50	60
Refuse (average 12es per week)		-	-						-	-	-	-
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates (R15 000 threshold rebate)		109	109						-	109	205	270
Property rates (other exemptions, reductions and rebates)		1	1						-	1	1	1
Water		207	207						-	207	218	229
Sanitation		670	670						-	670	703	738
Electricity/other energy		2 087	2 087						-	2 087	2 192	2 301
Refuse		231	231						-	231	243	255
Municipal Housing - rental rebates		-	-						-	-	-	-
Housing - top structure subsidies		-	-						-	-	-	-
Other		-	-						-	-	-	-
Total revenue cost of free services provided (total services)	6	3 306	3 306	-	-	-	-	-	-	3 306	3 562	3 794

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Adjustment to budget assumptions**

#### **5.1 Revenue**

There were no significant adjustment to the budget assumptions, the main factors influencing the adjustment are more than anticipated revenue that was budgeted, specifically rates and traffic revenue. A conservative approach to revenue estimations are used to ensure prudent financial management.

#### **5.2 Expenditure**

A savings on bulk purchases in the amount of R3, 889 Million is estimated, it can mainly be ascribed to cost savings measures being implemented by consumers, future assumptions would therefore need to factor in the reduction in usage due to continued Eskom price increases.

Savings that was realised on salary and related expenditure were utilised to fund the infrastructure requirements as well as other operation needs.

### **Section 6 – Adjustment to budget funding**

#### **6.1 Summary of the impact of the adjustments budget**

##### **6.1.1 Funding of operating and capital expenditure**

Funding of expenditure and revenue alike have increased by approximately R 4, 417 Million, the additional funding originates mainly from operational grants. Additional capital funding also mainly consists of Capital grants. The additional expenditure is therefore mainly focussed on delivering of housing infrastructure and construction of houses.

##### **6.1.2 Reserves**

We find ourselves in an improved position that reserves and provisions are partially cash backed, we have started with a financial turn-around with the approval of the budget for 2013/2014 and will continue to strive toward improving the financial position of the municipality with the proposed adjustments to the budget. As a result of the current collection rate of debtors, (95.11% as at 31 December 2013), the provision for irrecoverable debt have not been reduced in the adjustment budget.

##### **6.1.3 Financial Sustainability**

The principle of financial sustainability is applied throughout the revision process, the proposed adjustments will add to the endeavour to ensure that a position of financial viability is attained. It is envisaged that a turn-around to this position may take 12 to 36 months to achieve.

##### **6.1.4 Adjustment relating to proposed new loans**



The proposed loans as approved in the 2013/2014 budget have not been adjusted and departments are urged to ensure that these funds are spent.

## **Section 7 – Adjustment to expenditure on allocations and grant programs**

Disclosure of expenditure on allocations and grant programs is done by way of the following tables:

- Supporting table SB7
- Supporting table SB8

## **Section 8 – Adjustment to allocations or grants made by the municipality**

Refer to supporting table SB 10

The grants in aid have been reduced in order to reflect the levels of affordability and the current financial capability of the municipality.

## **Section 9 – Adjustment to councillor allowances and employee benefits.**

Refer to supporting table SB11 for further details. As stated in the narrative under the executive summary, provision is made for an increase in councillors' remuneration as gazetted.

## **Section 10 – Adjustment to capital expenditure.**

The adjustment to capital expenditure is disclosed in detail under the executive summary in table SB19. The table indicates the adjustment from the originally approved budget to the adjustment budget as submitted.

## **Section 11 – Other supporting documents.**

The following supporting documents are attached in support of the adjustment budget

Main Budget Tables and Supporting Budget Tables

# ***BITOU MUNICIPALITY***

## **Section 12 – Municipal Managers Quality Certification**

I, **Allen Paulse**, the Municipal Manger of **Bitou Municipality**, hereby certify that the adjustments budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act, and that the adjustments budget and supporting documentation are consistent with the Integrated Development Plan of the municipality

Print Name: ALLEN PAULSE

Municipal Manager of Bitou Municipality (WC047)

Signature:  \_\_\_\_\_

Date: 12/02/2014

WC047 Bitou - Table B1 Adjustments Budget Summary - 17 February 2014

Description	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	93 747	93 747	4 800	--	--	--	--	4 800	98 547	98 631	103 879
Service charges	192 923	192 923	(111)	--	--	--	--	(111)	192 812	205 156	218 181
Investment revenue	1 770	1 770	--	--	--	--	--	--	1 770	1 500	1 650
Transfers recognised - operational	102 052	102 497	--	--	--	3 857	--	3 857	106 354	48 961	65 436
Other own revenue	13 056	13 606	674	--	--	--	2 890	3 563	17 170	13 634	14 103
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>403 548</b>	<b>404 543</b>	<b>5 363</b>	<b>--</b>	<b>--</b>	<b>3 857</b>	<b>2 890</b>	<b>12 109,716</b>	<b>416 653</b>	<b>367 882</b>	<b>403 250</b>
Employee costs	127 524	128 084	(4 344)	--	--	(149)	--	(4 493)	123 591	135 764	144 657
Remuneration of councillors	4 415	4 415	325	--	--	--	--	325	4 739	4 701	4 979
Depreciation & asset impairment	21 095	21 095	--	--	--	--	--	--	21 095	21 728	22 380
Finance charges	13 845	13 845	82	--	--	--	--	82	13 927	13 837	13 684
Materials and bulk purchases	80 710	80 710	(4 236)	--	--	--	--	(4 236)	76 474	87 077	94 036
Transfers and grants	2 630	2 630	(76)	--	--	--	--	(76)	2 554	3 240	3 480
Other expenditure	153 841	154 527	4 344	--	--	3 788	--	8 132	162 659	98 438	106 067
<b>Total Expenditure</b>	<b>404 960</b>	<b>405 305</b>	<b>(3 905)</b>	<b>--</b>	<b>--</b>	<b>3 639</b>	<b>--</b>	<b>(266)</b>	<b>405 040</b>	<b>364 775</b>	<b>389 183</b>
<b>Surplus/(Deficit)</b>	<b>(512)</b>	<b>(762)</b>	<b>9 268</b>	<b>--</b>	<b>--</b>	<b>218</b>	<b>2 890</b>	<b>12 376</b>	<b>11 613</b>	<b>3 107</b>	<b>14 066</b>
Transfers recognised - capital	36 447	51 805	--	--	--	(4 835)	(2 858)	(7 693 200)	44 111	25 471	28 212
Contributions recognised - capital & contributed assets	--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>35 934</b>	<b>51 042</b>	<b>9 268</b>	<b>--</b>	<b>--</b>	<b>(4 617)</b>	<b>31</b>	<b>4 682</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>
Share of surplus/ (deficit) of associate	--	--	--	--	--	--	--	--	--	--	--
<b>Surplus/ (Deficit) for the year</b>	<b>35 934</b>	<b>51 042</b>	<b>9 268</b>	<b>--</b>	<b>--</b>	<b>(4 617)</b>	<b>31</b>	<b>4 682</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>52 161</b>	<b>70 593</b>	<b>6 307</b>	<b>--</b>	<b>--</b>	<b>(4 118)</b>	<b>28</b>	<b>2 216</b>	<b>72 809</b>	<b>31 778</b>	<b>35 624</b>
Transfers recognised - capital	32 026	42 890	--	--	--	(4 118)	--	(4 118)	38 872	19 778	23 124
Public contributions & donations	--	--	--	--	--	--	2 535	2 535	2 535	--	--
Borrowing	16 395	21 355	--	--	--	--	--	--	21 355	10 000	10 000
Internally generated funds	3 741	6 248	6 307	--	--	--	(2 507)	3 800	10 048	2 000	2 500
<b>Total sources of capital funds</b>	<b>52 161</b>	<b>70 593</b>	<b>6 307</b>	<b>--</b>	<b>--</b>	<b>(4 118)</b>	<b>28</b>	<b>2 216</b>	<b>72 809</b>	<b>31 778</b>	<b>35 624</b>
<b>Financial position</b>											
Total current assets	64 188	64 188	--	--	--	--	21 192	21 192	65 380	118 319	159 882
Total non current assets	721 153	721 153	6 307	--	--	6 846	38 266	51 419	772 572	782 412	795 952
Total current liabilities	66 079	66 079	--	--	--	--	6 889	6 889	72 967	78 416	87 831
Total non current liabilities	194 023	194 023	--	--	--	--	--	--	194 023	202 160	210 019
<b>Community wealth/Equity</b>	<b>525 240</b>	<b>525 240</b>	<b>6 307</b>	<b>--</b>	<b>--</b>	<b>6 846</b>	<b>52 570</b>	<b>65 723</b>	<b>590 963</b>	<b>622 155</b>	<b>677 984</b>
<b>Cash flows</b>											
Net cash from (used) operating	58 919	58 919	--	--	--	(732)	7 328	6 596	65 515	65 937	79 383
Net cash from (used) investing	(50 335)	(50 335)	--	--	--	--	(22 474)	(22 474)	(72 609)	(33 666)	(34 377)
Net cash from (used) financing	(481)	(481)	--	--	--	--	4 395	4 395	3 914	(3 202)	(4 076)
<b>Cash/cash equivalents at the year end</b>	<b>27 962</b>	<b>27 962</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>(732)</b>	<b>11 599</b>	<b>10 867</b>	<b>38 828</b>	<b>67 897</b>	<b>108 827</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	32 854	32 854	--	--	--	--	11 325	11 325	44 179	73 134	114 360
Application of cash and investments	21 539	26 559	--	--	--	--	(14 354)	(14 354)	12 204	12 374	7 254
<b>Balance - surplus (shortfall)</b>	<b>11 315</b>	<b>6 295</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>25 679</b>	<b>25 679</b>	<b>31 974</b>	<b>60 760</b>	<b>107 107</b>
<b>Asset Management</b>											
Asset register summary (WDV)	677 234	677 234	6 307	--	--	(4 118)	88 199	90 388	767 622	777 212	790 456
Depreciation & asset impairment	21 095	21 095	--	--	--	--	--	--	21 095	21 728	22 380
Renewal of Existing Assets	20 121	35 230	1 765	--	--	(4 118)	--	(2 364)	32 866	8 887	22 173
Repairs and Maintenance	11 853	11 853	1 403	--	--	(56)	--	1 347	13 200	13 719	15 341
<b>Free services</b>											
Cost of Free Basic Services provided	11 099	11 099	--	--	--	--	--	--	11 099	11 571	12 066
Revenue cost of free services provided	3 306	3 306	--	--	--	--	--	--	3 306	3 562	3 794
<b>Households below minimum service level</b>											
Water:	0	0	--	--	--	--	--	--	0	0	0
Sanitation/sewerage:	0	0	--	--	--	--	--	--	0	0	0
Energy:	4	4	--	--	--	--	--	--	4	4	5
Refuse:	0	0	--	--	--	--	--	--	0	0	0

WC047 Bitou - Table B2 Adjustments Budget Financial Performance (standard classification) - 17 February 2014

Budget Year 2013/14													Budget Year +1 2014/15	Budget Year +2 2015/16
Standard Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget		
		A	5 A1	6 ■	7 C	8 D	9 E	10 F	11 G	12 H				
R thousands	1, 4													
<b>Revenue - Standard</b>														
Governance and administration		130 396	131 146	4 739	-	-	433	-	5 172	136 319	145 758	167 906		
Executive and council		1 450	1 650	7	-	-	433	-	440	2 090	500	550		
Budget and treasury office		91 762	91 762	8 115	-	-	-	-	8 115	99 877	100 097	105 396		
Corporate services		37 184	37 734	(3 383)	-	-	-	-	(3 383)	34 351	45 162	61 961		
Community and public safety		88 007	91 065	1 455	-	-	3 424	31	4 910	95 975	12 527	12 940		
Community and social services		5 789	5 789	67	-	-	218	-	285	6 074	6 159	6 552		
Sport and recreation		578	3 636	20	-	-	-	31	52	3 687	608	637		
Public safety		5 356	5 356	1 367	-	-	-	-	1 367	6 724	5 619	5 606		
Housing		76 284	76 284	-	-	-	3 206	-	3 206	79 490	144	145		
Health		-	-	-	-	-	-	-	-	-	-	-		
Economic and environmental services		2 534	2 740	182	-	-	-	-	182	2 962	1 484	1 537		
Planning and development		1 394	1 640	182	-	-	-	-	182	1 822	1 484	1 537		
Road transport		1 140	1 140	-	-	-	-	-	-	1 140	-	-		
Environmental protection		-	-	-	-	-	-	-	-	-	-	-		
Trading services		218 861	231 161	(1 024)	-	-	(4 835)	-	(5 859)	225 302	233 566	247 039		
Electricity		103 569	103 569	(3 394)	-	-	-	-	(3 394)	100 176	113 938	123 899		
Water		51 567	51 567	66	-	-	-	-	66	51 633	55 536	58 733		
Waste water management		42 722	55 021	1 287	-	-	(4 835)	-	(3 548)	51 473	41 954	41 074		
Waste management		21 004	21 004	1 017	-	-	-	-	1 017	22 020	22 138	23 334		
Other		196	196	11	-	-	-	-	11	207	38	40		
Total Revenue - Standard	2	439 994	456 348	5 363	-	-	(978)	31	4 417	480 784	393 353	429 482		
<b>Expenditure - Standard</b>														
Governance and administration		93 070	94 070	1 363	-	-	433	-	1 798	95 868	98 354	103 027		
Executive and council		28 109	27 749	4 151	-	-	582	-	4 733	32 482	29 299	31 048		
Budget and treasury office		20 928	21 488	(4 033)	-	-	(149)	-	(4 182)	17 306	22 429	23 812		
Corporate services		44 033	44 833	1 246	-	-	-	-	1 246	48 078	48 625	48 167		
Community and public safety		120 266	120 266	(3 959)	-	-	3 206	-	(753)	119 513	80 228	83 877		
Community and social services		12 407	12 407	(259)	-	-	-	-	(259)	12 148	13 157	13 669		
Sport and recreation		16 524	16 524	(1 789)	-	-	-	-	(1 789)	14 735	17 403	18 445		
Public safety		23 199	23 199	(2 832)	-	-	-	-	(2 832)	20 367	24 363	25 766		
Housing		68 137	68 137	921	-	-	3 206	-	4 127	72 264	5 305	5 978		
Health		-	-	-	-	-	-	-	-	-	-	-		
Economic and environmental services		30 459	30 704	111	-	-	-	-	719	31 423	31 274	32 688		
Planning and development		11 731	11 977	1 100	-	-	-	-	1 100	13 077	12 170	12 918		
Road transport		18 727	18 727	(382)	-	-	-	-	(382)	18 346	19 104	19 749		
Environmental protection		-	-	-	-	-	-	-	-	-	-	-		
Trading services		157 382	157 382	(3 569)	-	-	-	-	(3 569)	153 813	171 679	188 129		
Electricity		96 253	96 253	(2 538)	-	-	-	-	(2 538)	93 715	107 513	118 217		
Water		25 929	25 929	(2 638)	-	-	-	-	(2 638)	23 293	26 350	27 870		
Waste water management		15 221	15 221	1 402	-	-	-	-	1 402	16 622	16 507	17 133		
Waste management		19 979	19 979	203	-	-	-	-	203	20 182	21 309	22 909		
Other		2 882	2 882	1 541	-	-	-	-	1 541	4 424	3 241	3 482		
Total Expenditure - Standard	3	404 060	405 305	(3 905)	-	-	3 639	-	(268)	405 040	384 775	389 183		
Surplus/ (Deficit) for the year		35 934	51 042	■ ■ ■	-	-	(4 617)	31	4 682	55 725	28 578	40 278		

## References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

WC047 Bitou - Table B2 Adjustments Budget Financial Performance (standard classification) - B - 17 February 2014

Standard Classification Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>R thousand</b>	<b>1</b>												
<b>Revenue - Standard</b>													
<i>Municipal governance and administration</i>		130 398	131 146	4 739	-	-	433	-	5 172	136 319	145 758	187 908	
Executive and council		1 450	1 650	7	-	-	433	-	440	2 090	500	550	
Mayor and Council		-	-	-	-	-	-	-	-	-	-	-	
Municipal Manager		1 450	1 650	7	-	-	433	-	440	2 090	500	550	
Budget and treasury office		91 762	91 762	8 115	-	-	-	-	8 115	99 877	100 097	105 396	
Corporate services		37 184	37 734	(3 383)	-	-	-	-	(3 383)	34 351	45 162	61 961	
Human Resources		250	600	-	-	-	-	-	-	800	300	350	
Information Technology		-	-	-	-	-	-	-	-	-	-	-	
Property Services		585	585	(13)	-	-	-	-	(13)	572	815	645	
Other Admin		36 349	36 349	(3 370)	-	-	-	-	(3 370)	32 979	44 247	60 956	
Community and public safety		88 007	91 065	1 455	-	-	3 424	31	4 910	95 975	12 527	12 940	
Community and social services		5 789	5 789	87	-	-	218	-	285	6 074	8 159	8 552	
Libraries and Archives		5 754	5 754	-	-	-	-	-	-	5 754	5 122	6 512	
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-	-	-	
Community halls and Facilities		-	-	87	-	-	218	-	265	265	-	-	
Cemeteries & Crematoriums		35	35	-	-	-	-	-	-	35	37	40	
Child Care		-	-	-	-	-	-	-	-	-	-	-	
Aged Care		-	-	-	-	-	-	-	-	-	-	-	
Other Community		-	-	-	-	-	-	-	-	-	-	-	
Other Social		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		578	3 636	20	-	-	-	31	52	3 687	606	637	
Public safety		5 356	5 356	1 347	-	-	-	-	1 347	6 724	5 619	5 609	
Police		-	-	-	-	-	-	-	-	-	-	-	
Fire		44	44	26	-	-	-	-	26	70	46	50	
Civil Defence		-	-	-	-	-	-	-	-	-	-	-	
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	
Other		5 312	5 312	1 342	-	-	-	-	1 342	6 654	5 573	5 558	
Housing		78 284	78 284	-	-	-	3 206	-	3 206	79 490	144	145	
Health		-	-	-	-	-	-	-	-	-	-	-	
Clinics		-	-	-	-	-	-	-	-	-	-	-	
Ambulance		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		2 534	2 760	182	-	-	-	-	182	2 962	1 464	1 537	
Planning and development		1 394	1 640	182	-	-	-	-	182	1 822	1 464	1 537	
Economic		-	246	-	-	-	-	-	-	246	-	-	
Town Planning/Building		1 394	1 394	182	-	-	-	-	182	1 576	1 464	1 537	
Licensing & Regulation		-	-	-	-	-	-	-	-	-	-	-	
Road transport		1 140	1 140	-	-	-	-	-	-	1 140	-	-	
Roads		1 140	1 140	-	-	-	-	-	-	1 140	-	-	
Public Buses		-	-	-	-	-	-	-	-	-	-	-	
Parking Garages		-	-	-	-	-	-	-	-	-	-	-	
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Pollution Control		-	-	-	-	-	-	-	-	-	-	-	
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Trading services		218 861	231 161	(1 024)	-	-	(4 835)	-	(5 859)	225 302	235 566	247 039	
Electricity		103 599	103 599	(3 394)	-	-	-	-	(3 394)	100 176	113 938	123 999	
Electricity Distribution		103 599	103 599	(3 394)	-	-	-	-	(3 394)	100 176	113 938	123 699	
Electricity Generation		-	-	-	-	-	-	-	-	-	-	-	
Water		51 567	51 567	66	-	-	-	-	66	51 633	55 536	58 733	
Water Distribution		51 567	51 567	66	-	-	-	-	66	51 633	55 536	58 733	
Water Storage		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		42 722	55 021	1 287	-	-	(4 835)	-	(3 548)	51 473	41 954	41 074	
Sewerage		42 722	55 021	1 287	-	-	(4 835)	-	(3 548)	51 473	41 554	41 074	
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-	
Public Toilets		-	-	-	-	-	-	-	-	-	-	-	
Waste management		21 004	21 004	1 017	-	-	-	-	1 017	22 020	22 138	23 334	
Solid Waste		21 004	21 004	1 017	-	-	-	-	1 017	22 020	22 138	23 334	
Other		195	195	11	-	-	-	-	11	207	38	40	
Air Transport		195	195	11	-	-	-	-	11	207	38	40	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Tourism		-	-	-	-	-	-	-	-	-	-	-	
Forestry		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue - Standard</b>	<b>2</b>	<b>439 994</b>	<b>456 348</b>	<b>5 363</b>	<b>-</b>	<b>-</b>	<b>(978)</b>	<b>31</b>	<b>4 417</b>	<b>460 764</b>	<b>393 353</b>	<b>429 462</b>	
<b>Expenditure - Standard</b>													
<i>Municipal governance and administration</i>		93 070	94 070	1 363	-	-	433	-	1 795	95 865	98 354	103 027	
Executive and council		28 109	27 749	4 151	-	-	582	-	4 733	32 482	29 259	31 048	
Mayor and Council		5 322	5 322	4 223	-	-	-	-	4 223	9 545	6 658	6 015	
Municipal Manager		22 787	22 427	(72)	-	-	582	-	510	22 936	23 641	25 032	

WC047 Bitou - Table B2 Adjustments Budget Financial Performance (standard classification) - B - 17 February 2014

Standard Classification Description	Ref	Budget Year 2013/14										Budget Year #1 2014/15	Budget Year #2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	13 I	14 J	15 K
R thousand	1												
Budget and treasury office		20 928	21 463	(4 033)	-	-	(149)	-	(4 182)	17 306	22 429	23 812	
Corporate services		44 033	44 833	1 246	-	-	-	-	1 246	46 078	46 625	48 167	
Human Resources		3 343	4 143	884	-	-	-	-	884	5 027	3 541	3 752	
Information Technology		6 638	6 638	445	-	-	-	-	445	7 084	7 037	7 521	
Property Services		5 011	5 011	(48)	-	-	-	-	(48)	4 963	5 111	5 287	
Other Admin		29 040	29 040	(36)	-	-	-	-	(36)	29 004	30 877	31 607	
Community and public safety		120 265	120 265	(3 959)	-	-	3 205	-	(753)	119 513	60 228	63 877	
Community and social services		12 407	12 407	(259)	-	-	-	-	(259)	12 148	13 157	13 689	
Libraries and Archives		6 961	6 961	43	-	-	-	-	43	7 004	7 406	7 857	
Museums & Art Galleries etc		-	-	-	-	-	-	-	-	-	-	-	
Community halls and Facilities		2 338	2 338	(817)	-	-	-	-	(817)	1 521	2 470	2 391	
Cemeteries & Crematoriums		444	444	(62)	-	-	-	-	(62)	382	518	518	
Child Care		-	-	-	-	-	-	-	-	-	-	-	
Aged Care		-	-	-	-	-	-	-	-	-	-	-	
Other Community		2 664	2 664	577	-	-	-	-	577	3 241	2 762	2 903	
Other Social		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		16 524	16 524	(1 769)	-	-	-	-	(1 769)	14 755	17 403	18 445	
Public safety		23 199	23 199	(2 432)	-	-	-	-	(2 432)	20 767	24 343	25 786	
Police		4 233	4 233	(67)	-	-	-	-	(67)	4 166	4 494	4 806	
Fire		7 782	7 782	(1 638)	-	-	-	-	(1 638)	6 144	8 022	8 488	
Civil Defence		-	-	-	-	-	-	-	-	-	-	-	
Street Lighting		-	-	-	-	-	-	-	-	-	-	-	
Other		11 184	11 184	(1 128)	-	-	-	-	(1 128)	10 056	11 847	12 492	
Housing		68 137	68 137	921	-	-	3 205	-	4 127	72 264	5 305	5 978	
Health		-	-	-	-	-	-	-	-	-	-	-	
Clinics		-	-	-	-	-	-	-	-	-	-	-	
Ambulance		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		30 459	30 704	719	-	-	-	-	719	31 423	31 274	31 111	
Planning and development		11 731	11 977	1 100	-	-	-	-	1 100	13 077	12 170	12 918	
Economic		6 022	6 268	1 257	-	-	-	-	1 257	7 525	6 139	6 507	
Town Planning/Building		5 709	5 709	(157)	-	-	-	-	(157)	5 553	5 553	6 412	
Licensing & Regulation		-	-	-	-	-	-	-	-	-	-	-	
Road transport		18 727	18 727	(382)	-	-	-	-	(382)	18 345	19 104	19 749	
Roads		1 430	1 430	-	-	-	-	-	-	1 430	830	830	
Public Buses		-	-	-	-	-	-	-	-	-	-	-	
Parking Garages		-	-	-	-	-	-	-	-	-	-	-	
Vehicle Licensing and Testing		-	-	-	-	-	-	-	-	-	-	-	
Other		17 297	17 297	(382)	-	-	-	-	(382)	16 916	18 274	18 919	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
Pollution Control		-	-	-	-	-	-	-	-	-	-	-	
Biodiversity & Landscape		-	-	-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	
Trading services		157 382	157 382	(3 569)	-	-	-	-	(3 569)	153 813	171 879	186 129	
Electricity		95 253	96 253	(2 538)	-	-	-	-	(2 538)	93 715	107 513	118 217	
Electricity Distribution		96 253	96 253	(2 538)	-	-	-	-	(2 538)	93 715	107 513	118 217	
Electricity Generation		-	-	-	-	-	-	-	-	-	-	-	
Water		25 929	25 929	(2 638)	-	-	-	-	(2 638)	23 293	28 350	27 470	
Water Distribution		15 130	15 130	83	-	-	-	-	83	15 213	14 947	15 887	
Water Storage		10 799	10 799	(2 719)	-	-	-	-	(2 719)	8 080	11 403	11 683	
Waste water management		15 221	15 221	1 402	-	-	-	-	1 402	16 622	16 507	17 133	
Sewerage		15 221	15 221	1 402	-	-	-	-	1 402	16 622	16 507	17 133	
Storm Water Management		-	-	-	-	-	-	-	-	-	-	-	
Public Toilets		-	-	-	-	-	-	-	-	-	-	-	
Waste management		19 979	19 979	203	-	-	-	-	203	20 182	21 309	22 909	
Solid Waste		19 979	19 979	203	-	-	-	-	203	20 182	21 309	22 909	
Other		2 882	2 882	1 541	-	-	-	-	1 541	4 424	3 241	3 442	
Air Transport		934	934	1 324	-	-	-	-	1 324	2 258	1 030	1 128	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Tourism		1 948	1 948	217	-	-	-	-	217	2 165	2 211	2 354	
Forestry		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Standard	3	404 050	405 365	(3 905)	-	-	3 639	-	(266)	405 040	364 775	339 183	
Surplus (Deficit) for the year		35 934	51 042	9 268	-	-	(4 617)	31	4 632	55 725	28 578	40 278	

## References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Standard Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Standard (modified GFS) classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes.

WC047 Bitou - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 17 February 2014

Vote Description  <i>[insert departmental structure etc]</i>	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue by Vote</b>	1											
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		37 281	37 281	(70)	-	-	33	-	(37)	37 244	47 476	64 294
Vote 3 - Community Services		109 011	112 069	2 471	-	-	3 424	31	5 927	117 996	34 665	36 273
Vote 4 - Corporate Services		454	1 004	11	-	-	-	-	11	1 016	347	400
Vote 5 - Financial Services		92 272	92 472	4 822	-	-	400	-	5 222	97 694	97 358	102 608
Vote 6 - Strategic Services		1 979	2 225	169	-	-	-	-	169	2 394	2 079	2 182
Vote 7 - Municipal Services and Infrastructure Development		198 997	211 297	(2 041)	-	-	(4 835)	-	(6 876)	204 421	211 428	223 705
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	439 994	456 346	5 363	-	-	(978)	31	4 417	480 764	393 353	429 462
<b>Expenditure by Vote</b>	1											
Vote 1 - Council		5 322	5 322	4 223	-	-	-	-	4 223	9 545	5 658	6 015
Vote 2 - Office of the Municipal Manager		24 263	24 263	(3 015)	-	-	33	-	(2 982)	21 281	25 750	26 439
Vote 3 - Community Services		141 608	141 608	(4 545)	-	-	3 208	-	(1 339)	140 268	82 989	88 331
Vote 4 - Corporate Services		17 867	18 667	623	-	-	-	-	623	19 290	18 363	19 324
Vote 5 - Financial Services		35 708	35 908	2 157	-	-	400	-	2 557	38 465	38 308	40 510
Vote 6 - Strategic Services		20 053	20 298	507	-	-	-	-	507	20 806	20 943	22 105
Vote 7 - Municipal Services and Infrastructure Development		159 239	159 239	(3 855)	-	-	-	-	(3 855)	155 384	172 765	186 458
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	404 060	405 305	(3 905)	-	-	3 639	-	(286)	405 040	364 775	369 183
<b>Surplus/ (Deficit) for the year</b>	2	35 934	51 042	9 268	-	-	(4 617)	31	4 682	55 725	28 578	40 278

**References**

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under co-section (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

$$9. G = B + C + D + E + F$$

$$10. \text{Adjusted Budget H} = (A \text{ or } A1/2 \text{ etc}) + G$$



WC047 Bitou - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 17 February 2014

[illegible]

**WC047 Bitou - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 17 February 2014**

[illegible]

WC047 Bitou - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 17 February 2014

Budget Year 2013/14													Budget Year +1 2014/15	Budget Year +2 2015/16
Vote Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unav. Unalloc.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget		
[Insert departmental structure etc.]		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H				
R thousands														
			-	-	-	-	-	-	-	-	-	-		
			-	-	-	-	-	-	-	-	-	-		
			-	-	-	-	-	-	-	-	-	-		
Total Revenue by Vote	2	439 898	456 348	5 363	-	-	(978)	31	4 417	460 784	393 353	429 462		
Expenditure by Vote	1													
Vote 1 - Council		5 322	5 322	4 223	-	-	-	-	4 223	9 545	5 658	6 015		
1.1 - Executive Council		3 674	3 674	4 054	-	-	-	-	4 054	7 728	3 903	4 148		
1.2 - Council General		1 648	1 648	169	-	-	-	-	169	1 818	1 755	1 870		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
Vote 2 - Office of the Municipal Manager		24 263	24 263	(3 015)	-	-	33	-	(2 982)	21 281	28 780	28 499		
2.1 - Office of the Municipal Manager		12 238	12 238	1 071	-	-	-	-	1 071	13 309	13 568	14 160		
2.2 - Internal Audit & Risk Management		2 294	2 294	(65)	-	-	-	-	(65)	2 209	2 569	1 970		
2.3 - Office of the Political Office Bearers		9 731	9 731	(4 091)	-	-	33	-	(3 993)	5 783	9 624	10 260		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
Vote 3 - Community Services		141 608	141 608	(4 545)	-	-	3 206	-	(1 339)	140 268	82 989	88 331		
3.1 - Office of HOD - Community Services		4 026	4 026	(212)	-	-	-	-	(212)	3 814	4 213	4 448		
3.2 - Housing, Parks, Recreation, and Public Facilities		87 442	87 442	(1 747)	-	-	3 206	-	1 459	88 901	88 901	27 331		
3.3 - Waste Management		19 979	19 979	203	-	-	-	-	203	20 182	21 309	22 909		
3.4 - Public Safety		23 159	23 159	(2 832)	-	-	-	-	(2 832)	20 327	22 353	25 788		
3.5 - Library and Information Services		6 961	6 961	-	-	-	-	-	43	7 004	7 406	7 857		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
Vote 4 - Corporate Services		17 867	18 667	523	-	-	-	-	623	19 290	19 383	19 324		
4.1 - Office of HOD - Corporate Services		2 297	2 297	491	-	-	-	-	491	2 788	2 481	2 873		
4.2 - Communication		107	107	3	-	-	-	-	3	110	114	121		
4.3 - Administration		7 718	7 718	1 560	-	-	-	-	1 560	9 278	7 730	8 180		
4.4 - Legal Services		4 403	4 403	(2 315)	-	-	-	-	(2 315)	2 087	4 497	4 568		
4.5 - Human Resources		3 343	4 143	884	-	-	-	-	884	5 027	3 541	3 762		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
Vote 5 - Financial Services		35 768	35 908	2 157	-	-	490	-	2 557	38 465	38 308	40 510		
5.1 - Office of the CFO		5 100	4 740	6 204	-	-	549	-	6 753	11 493	6 547	5 737		
5.2 - Budget & Financial Reporting		4 334	4 694	(1 145)	-	-	(149)	-	(1 294)	3 600	4 870	5 227		
5.3 - Revenue Services		14 068	14 068	(1 651)	-	-	-	-	(1 651)	12 218	14 869	15 720		
5.4 - Expenditure		2 526	2 526	(1 038)	-	-	-	-	(1 038)	1 489	2 690	2 665		
5.5 - Supply Chain Management		3 041	3 041	(450)	-	-	-	-	(450)	2 591	3 234	3 440		
5.6 - Information Technology		6 638	6 638	445	-	-	-	-	445	7 084	7 097	7 521		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
Vote 6 - Strategic Services		20 053	20 298	507	-	-	-	-	507	20 806	20 943	22 105		
6.1 - Office of HOD - Strategic Services		3 159	3 159	369	-	-	-	-	369	3 548	3 103	3 268		
6.2 - Environmental Management		-	-	-	-	-	-	-	-	-	-	-		
6.3 - Property Management		5 011	5 011	(43)	-	-	-	-	(43)	4 968	5 111	5 287		
6.4 - LEOTourism		3 965	4 241	693	-	-	-	-	693	4 934	4 384	4 660		
6.5 - Planning and Project Management		564	564	91	-	-	-	-	91	654	597	632		
6.6 - IDP		853	853	(406)	-	-	-	-	(406)	398	909	968		
6.7 - Building Control		2 718	2 718	(201)	-	-	-	-	(201)	2 514	2 631	3 076		
6.8 - Town Planning		2 991	2 991	43	-	-	-	-	43	3 039	3 140	3 336		
6.9 - PMS/SDB/PI/Compliance		761	761	(9)	-	-	-	-	(9)	756	808	858		
		-	-	-	-	-	-	-	-	-	-	-		
Vote 7 - Municipal Services and Infrastructure Development		159 239	159 239	(9 655)	-	-	-	-	(9 655)	155 384	172 785	196 458		
7.1 - Office of HOD - MSD		4 216	4 216	(1 057)	-	-	-	-	(1 057)	3 159	4 482	4 766		
7.2 - Road and Fleet Maintenance		17 620	17 620	975	-	-	-	-	975	18 594	17 914	18 472		
7.3 - Water Services		41 150	41 150	(1 239)	-	-	-	-	(1 239)	39 911	42 657	45 003		
7.4 - Project Facilitation		-	-	-	-	-	-	-	-	-	-	-		
7.5 - Electrical and Mechanical Engineering		96 253	96 253	(2 531)	-	-	-	-	(2 531)	93 720	107 513	118 217		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		
		-	-	-	-	-	-	-	-	-	-	-		

WC047 Bitou - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 17 February 2014

[illegible]

WC047 Bitou - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 17 February 2014

[illegible]

## References

**1 Insert 'Vote': a.g. Department, if different to standard structure**

2. Must reconcile to Financial Performance (Revenue and Expenditure by Standard Classification and Revenue and Expenditure)

### 3. Assocn share in 'associate' to relevant Vote

WC047 Bitou • Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 17 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	90 447	90 447	4 800	-	-	-	-	4 800	95 247	95 331	100 479
Property rates - penalties & collection charges		3 300	3 300	-	-	-	-	-	-	3 300	3 300	3 400
Service charges - electricity revenue	2	102 415	102 415	(2 937)	-	-	-	-	(2 937)	99 478	109 761	117 635
Service charges - water revenue	2	34 338	34 338	137	-	-	-	-	137	34 476	36 193	38 147
Service charges - sanitation revenue	2	35 165	35 165	1 676	-	-	-	-	1 676	36 841	37 064	39 066
Service charges - refuse revenue	2	21 004	21 004	1 014	-	-	-	-	1 014	22 017	22 138	23 334
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 213	1 213	17	-	-	-	-	17	1 230	1 104	1 153
Interest earned - external investments		1 770	1 770	-	-	-	-	-	-	1 770	1 500	1 650
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines		4 107	4 107	1 200	-	-	-	-	1 200	5 307	4 308	4 209
Licences and permits		74	74	-	-	-	-	-	-	74	77	81
Agency services		1 208	1 208	143	-	-	-	-	143	1 350	1 268	1 350
Transfers recognised - operating		102 052	102 497	-	-	-	3 857	-	3 857	106 354	48 961	65 436
Other revenue	2	6 455	7 005	(686)	-	-	-	2 890	2 204	9 209	6 877	7 311
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>403 548</b>	<b>404 543</b>	<b>5 363</b>	<b>-</b>	<b>-</b>	<b>3 857</b>	<b>2 890</b>	<b>12 110</b>	<b>418 653</b>	<b>367 882</b>	<b>403 250</b>
<b>Expenditure By Type</b>												
Employee related costs		127 524	128 084	(4 344)	-	-	(149)	-	(4 493)	123 591	135 754	144 557
Remuneration of councillors		4 415	4 415	325	-	-	-	-	325	4 739	4 701	4 979
Debt impairment		15 019	15 019	-	-	-	-	-	-	15 019	15 914	16 870
Depreciation & asset impairment		21 095	21 095	-	-	-	-	-	-	21 095	21 728	22 380
Finance charges		13 845	13 845	82	-	-	-	-	82	13 927	13 837	13 684
Bulk purchases		77 582	77 582	(3 889)	-	-	-	-	(3 889)	73 693	83 783	90 478
Other materials		3 128	3 128	(347)	-	-	-	-	(347)	2 781	3 294	3 558
Contracted services		20 097	20 097	1 042	-	-	68	-	1 110	21 207	21 443	21 997
Transfers and grants		2 630	2 630	(76)	-	-	-	-	(76)	2 554	3 240	3 480
Other expenditure		118 726	119 411	3 232	-	-	3 720	-	6 952	126 363	61 001	67 110
Loss on disposal of PPE		-	-	70	-	-	-	-	70	70	80	90
<b>Total Expenditure</b>		<b>404 060</b>	<b>405 305</b>	<b>(3 905)</b>	<b>-</b>	<b>-</b>	<b>3 639</b>	<b>-</b>	<b>(268)</b>	<b>405 040</b>	<b>364 775</b>	<b>389 183</b>
<b>Surplus/(Deficit)</b>		<b>(512)</b>	<b>(762)</b>	<b>9 268</b>	<b>-</b>	<b>-</b>	<b>218</b>	<b>2 890</b>	<b>12 378</b>	<b>11 613</b>	<b>3 107</b>	<b>14 068</b>
Transfers recognised - capital		36 447	51 805	-	-	-	(4 835)	(2 890)	(7 693)	44 111	25 471	26 212
Contributions		-	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>35 934</b>	<b>51 042</b>	<b>9 268</b>	<b>-</b>	<b>-</b>	<b>(4 617)</b>	<b>31</b>	<b>4 682</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>35 934</b>	<b>51 042</b>	<b>9 268</b>	<b>-</b>	<b>-</b>	<b>(4 617)</b>	<b>31</b>	<b>4 682</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>35 934</b>	<b>51 042</b>	<b>9 268</b>	<b>-</b>	<b>-</b>	<b>(4 617)</b>	<b>31</b>	<b>4 682</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>35 934</b>	<b>51 042</b>	<b>9 268</b>	<b>-</b>	<b>-</b>	<b>(4 617)</b>	<b>31</b>	<b>4 682</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>

## References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 17 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		5 986	6 035	-	-	-	-	-	-	6 035	7 129	7 000
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Financial Services		-	-	-	-	-	-	-	-	-	1 000	1 000
Vote 6 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Municipal Services and Infrastructure Development		19 659	30 613	-	-	-	(4 118)	-	(3 638)	26 780	10 609	-
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	25 645	36 683	230	-	-	(4 118)	-	(3 638)	32 785	16 738	8 000
Single-year expenditure to be adjusted	2											
Vote 1 - Council		350	350	-	-	-	-	-	-	350	-	-
Vote 2 - Office of the Municipal Manager		128	128	27	-	-	-	-	27	155	-	-
Vote 3 - Community Services		15 366	20 777	35	-	-	-	28	63	20 840	1 116	4 297
Vote 4 - Corporate Services		450	450	-	-	-	-	-	-	450	-	-
Vote 5 - Financial Services		910	1 004	1 219	-	-	-	-	1 219	2 223	-	-
Vote 6 - Strategic Services		445	445	78	-	-	-	-	78	523	-	-
Vote 7 - Municipal Services and Infrastructure Development		8 647	10 755	4 718	-	-	-	-	4 718	15 474	11 924	23 327
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		26 316	33 910	8 977	-	-	-	28	6 105	40 015	13 041	27 624
Total Capital Expenditure - Vote		52 161	70 593	6 307	-	-	(4 118)	28	2 216	72 809	31 778	35 624
Capital Expenditure - Standard												
Governance and administration		1 880	1 974	1 324	-	-	-	-	1 324	3 298	1 000	1 000
Executive and council		478	478	137	-	-	-	-	137	615	-	-
Budget and treasury office		600	600	463	-	-	-	-	463	1 063	1 000	1 000
Corporate services		802	896	724	-	-	-	-	724	1 620	-	-
Community and public safety		16 716	19 448	35	-	-	-	28	63	19 510	3 245	6 297
Community and social services		1 759	1 848	-	-	-	-	-	-	1 848	765	1 065
Sport and recreation		351	3 034	15	-	-	-	28	43	3 077	-	2 822
Public safety		1 458	1 458	35	-	-	-	-	35	1 533	2 450	2 410
Housing		13 068	13 068	(15)	-	-	-	-	(15)	13 053	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4 544	4 544	-	-	-	-	-	-	4 544	8 601	10 596
Planning and development		403	403	-	-	-	-	-	-	403	-	-
Road transport		4 141	4 141	-	-	-	-	-	-	4 141	8 601	10 588
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		29 021	44 628	11 000	-	-	(4 118)	-	630	45 457	18 892	17 732
Electricity		3 449	5 265	4 138	-	-	-	-	4 138	9 403	6 993	4 868
Water		10 273	10 565	560	-	-	-	-	560	11 145	3 084	7 846
Waste water management		10 643	21 433	230	-	-	(4 118)	-	(3 688)	17 544	3 855	-
Waste management		4 656	7 384	-	-	-	-	-	-	7 384	5 000	5 000
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	52 161	70 593	6 307	-	-	(4 118)	28	2 216	72 809	31 778	35 624
Funded by:												
National Government		14 776	30 684	-	-	-	(14 908)	-	(14 908)	15 776	19 233	22 069
Provincial Government		17 249	12 308	-	-	-	10 789	-	10 789	23 095	545	1 065
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total Capital transfers recognised	4	32 026	42 992	-	-	-	(4 118)	-	(4 118)	38 872	19 778	23 124
Public contributions & donations		-	-	-	-	-	-	2 535	2 535	2 535	-	-
Borrowing		16 355	21 355	-	-	-	-	-	-	21 355	10 000	10 000
Internally generated funds		3 741	6 249	6 307	-	-	-	(2 507)	3 800	10 043	2 000	2 500
Total Capital Funding		52 161	70 593	6 307	-	-	(4 118)	28	2 216	72 809	31 778	35 624

## References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by standard classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SBT and to Adjustments Budget Financial Performance (revenue and expenditure).
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/trust funds (MFMA section 16(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not).
- Increases of funds approved under MFMA section 31.
- Adjustments approved in accordance with MFMA section 29.
- Adjustments to transfers from National or Provincial Government.
- Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f)).
- G = B + C + D + E + F.
- Adjusted Budget H = (A or A1/2 etc) + G.



WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 17 February 2014

[illegible]

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 17 February 2014

[illegible]

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 17 February 2014

Vote Description <i>(Insert departmental structure etc)</i> R thousands	Ref	Budget Year 2013/14								Budget Year +1 2014/15		Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accoun. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Capital multi-year expenditure sub-total		25 845	36 683	230	-	-	(4 119)	-	(3 685)	32 795	18 738	8 000
<b>Capital expenditure - Municipal Vote</b>	<b>2</b>											
<b>Single-year expenditure appropriation</b>												
<b>Vote 1 - Council</b>		350	350	-	-	-	-	-	-	350	-	-
1.1 - Executive Council		350	350	-	-	-	-	-	-	350	-	-
1.2 - Council General		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Office of the Municipal Manager</b>		128	128	27	-	-	-	-	27	155	-	-
2.1 - Office of the Municipal Manager		110	110	-	-	-	-	-	-	110	-	-
2.2 - Internal Audit & Risk Management		18	18	27	-	-	-	-	27	45	-	-
2.3 - Office of the Political Office Bearers		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Community Services</b>		15 386	20 777	35	-	-	-	28	63	20 840	1 116	1 116
3.1 - Office of HOD - Community Services		8	8	-	-	-	-	-	-	8	-	-
3.2 - Housing, Parks, Recreation, and Public Facilities		13 464	16 147	-	-	-	-	28	28	16 174	-	2 622
3.3 - Waste Management		270	2 978	-	-	-	-	-	-	2 978	-	-
3.4 - Public Safety		1 198	1 198	35	-	-	-	-	35	1 233	571	410
3.5 - Library and Information Services		447	447	-	-	-	-	-	-	447	545	1 065
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Corporate Services</b>		450	450	-	-	-	-	-	-	450	-	-
4.1 - Office of HOD - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
4.2 - Communication		47	47	23	-	-	-	-	23	70	-	-
4.3 - Administration		336	336	(23)	-	-	-	-	(23)	313	-	-
4.4 - Legal Services		-	-	-	-	-	-	-	-	-	-	-
4.5 - Human Resources		67	67	-	-	-	-	-	-	67	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 5 - Financial Services</b>		910	1 604	1 219	-	-	-	-	1 219	2 223	-	-
5.1 - Office of the CFO		-	-	110	-	-	-	-	110	110	-	-
5.2 - Budget & Financial Reporting		-	-	47	-	-	-	-	47	47	-	-
5.3 - Revenue Services		520	520	169	-	-	-	-	169	709	-	-
5.4 - Expenditure		60	80	227	-	-	-	-	227	307	-	-
5.5 - Supply Chain Management		78	78	78	-	-	-	-	78	156	-	-
5.6 - Information Technology		232	328	569	-	-	-	-	569	895	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 6 - Strategic Services</b>		445	445	78	-	-	-	-	78	523	-	-
6.1 - Office of HOD - Strategic Services		325	325	-	-	-	-	-	-	325	-	-
6.2 - Environmental Management		-	-	-	-	-	-	-	-	-	-	-
6.3 - Property Management		42	42	78	-	-	-	-	78	120	-	-
6.4 - LED/Tourism		-	-	-	-	-	-	-	-	-	-	-
6.5 - Planning and Project Management		33	33	-	-	-	-	-	-	33	-	-
6.6 - IDP		-	-	-	-	-	-	-	-	-	-	-
6.7 - Building Control		27	27	-	-	-	-	-	-	27	-	-
6.8 - Town Planning		-	-	-	-	-	-	-	-	-	-	-
6.9 - PMS/SOBIP/Compliance		19	19	-	-	-	-	-	-	19	-	-
		-	-	-	-	-	-	-	-	-	-	-
<b>Vote 7 - Municipal Services and Infrastructure Devel</b>		8 647	10 756	4 718	-	-	-	-	4 718	15 474	11 924	23 327
7.1 - Office of HOD - MSD		-	-	-	-	-	-	-	-	-	-	-
7.2 - Road and Fleet Maintenance		2 925	2 925	-	-	-	-	-	-	2 925	3 632	10 565
7.3 - Water Services		2 274	2 566	580	-	-	-	-	580	3 145	1 300	7 848
7.4 - Project Facilitation		-	-	-	-	-	-	-	-	-	-	-
7.5 - Electrical and Mechanical Engineering		3 449	5 265	4 138	-	-	-	-	4 138	9 403	6 993	4 888

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 8 - 17 February 2014

[illegible]

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 17 February 2014

Vote Description <i>(insert departmental structure etc)</i>	Ref	Budget Year 2015/16									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		26 316	33 910	8 677	-	-	-	28	6 105	40 016	13 641	27 624
Total Capital Expenditure		52 161	70 593,189	6 307,048	-	-	(4 114,490)	27,600	2 216,158	72 829,347	31 778	35 624

**References**

1. Insert 'Vote'; e.g. Department, if different to standard structure
2. Must reconcile to Financial Performance (Revenue and Expenditure by Standard Classification) and Revenue and Expenditure
3. Assign share in 'associate' to relevant Vote

WC047 Bitou - Table B6 Adjustments Budget Financial Position - 17 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	II D	7 E	8 F	9 G	10 H		
R thousands												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash		(7 038)	(7 038)					10 867	10 867	3 828	7 934	3 865
Call investment deposits	1	35 000	35 000	-	-	-	-	-	-	35 000	60 000	105 000
Consumer debtors	1	31 418	31 418					9 623	9 623	41 041	44 216	44 216
Other debtors		2 315	2 315					706	706	3 021	3 172	3 331
Current portion of long-term receivables		79	79					(4)	(4)	75	80	-
Inventory		2 415	2 415							2 415	2 936	3 471
<b>Total current assets</b>		<b>64 188</b>	<b>64 188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 192</b>	<b>21 192</b>	<b>85 380</b>	<b>118 319</b>	<b>159 882</b>
<b>Non current assets</b>												
Long-term receivables		133	133					(73)	(73)	60	-	-
Investments		4 892	4 892					458	458	5 351	5 199	5 496
Investment property		97 087	97 087					(6 862)	(6 862)	90 225	90 225	90 225
Investment in Associate		-	-					-	-	-	-	-
Property, plant and equipment	1	614 859	614 859	6 307	-	-	6 846	45 019	58 173	673 032	683 684	697 490
Agricultural		-	-					-	-	-	-	-
Biological		-	-					-	-	-	-	-
Intangible		4 182	4 182					(278)	(278)	3 905	3 323	2 741
Other non-current assets		-	-							-	-	-
<b>Total non current assets</b>		<b>721 153</b>	<b>721 153</b>	<b>6 307</b>	<b>-</b>	<b>-</b>	<b>6 846</b>	<b>39 268</b>	<b>51 419</b>	<b>772 572</b>	<b>782 412</b>	<b>795 952</b>
<b>TOTAL ASSETS</b>		<b>785 341</b>	<b>785 341</b>	<b>6 307</b>	<b>-</b>	<b>-</b>	<b>6 846</b>	<b>59 458</b>	<b>72 611</b>	<b>857 953</b>	<b>900 730</b>	<b>955 834</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-					-	-	-	-	-
Borrowing		12 795	12 795	-	-	-	-	-	-	12 795	13 531	14 423
Consumer deposits		4 791	4 791					-	-	4 791	5 120	5 487
Trade and other payables		46 893	46 893	-	-	-	-	-	-	46 893	48 838	43 514
Provisions		1 600	1 600					6 889	6 889	8 489	8 927	4 427
<b>Total current liabilities</b>		<b>66 079</b>	<b>66 079</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 889</b>	<b>6 889</b>	<b>72 967</b>	<b>76 416</b>	<b>67 831</b>
<b>Non current liabilities</b>												
Borrowing	1	116 920	116 920	-	-	-	-	-	-	116 920	112 653	107 337
Provisions	1	77 103	77 103	-	-	-	-	-	-	77 103	89 507	102 682
<b>Total non current liabilities</b>		<b>194 023</b>	<b>194 023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194 023</b>	<b>202 160</b>	<b>210 019</b>
<b>TOTAL LIABILITIES</b>		<b>260 102</b>	<b>260 102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 889</b>	<b>6 889</b>	<b>266 990</b>	<b>278 576</b>	<b>277 850</b>
<b>NET ASSETS</b>	2	<b>525 240</b>	<b>525 240</b>	<b>6 307</b>	<b>-</b>	<b>-</b>	<b>6 846</b>	<b>52 570</b>	<b>65 723</b>	<b>590 963</b>	<b>622 155</b>	<b>677 984</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		523 240	523 240	6 307	-	-	6 846	52 570	65 723	588 963	619 155	674 484
Reserves		2 000	2 000	-	-	-	-	-	-	2 000	3 000	3 500
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>525 240</b>	<b>525 240</b>	<b>6 307</b>	<b>-</b>	<b>-</b>	<b>6 846</b>	<b>52 570</b>	<b>65 723</b>	<b>590 963</b>	<b>622 155</b>	<b>677 984</b>

**References**

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. - "Other" Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

WC047 Bitou - Table B7 Adjustments Budget Cash Flows - 17 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted 3	Accum. Funds II	Multi-year capital 5	Unfore. Unavold. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
Receipts												
Ratepayers and other		285 393	285 393					8 568	8 568	293 961	302 232	320 091
Government - operating	1	102 052	102 052				4 303		4 303	106 354	48 961	65 436
Government - capital	1	36 447	36 447				(5 035)		(5 035)	31 412	25 471	26 212
Interest		1 770	1 770							1 770	1 500	1 650
Dividends		-	-							-	-	-
Payments												
Suppliers and employees		(350 319)	(350 319)					(1 253)	(1 283)	(351 582)	(295 215)	(318 881)
Finance charges		(13 845)	(13 845)							(13 845)	(13 837)	(13 684)
Transfers and Grants	1	(2 577)	(2 577)					23	23	(2 554)	(3 175)	(3 410)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>58 919</b>	<b>58 919</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(732)</b>	<b>7 328</b>	<b>6 596</b>	<b>65 515</b>	<b>65 937</b>	<b>79 383</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
Receipts												
Proceeds on disposal of PPE		-	-							-	-	-
Decrease (increase) in non-current debtors		-	-							-	-	-
Decrease (increase) other non-current receivables		-	-							-	-	-
Decrease (increase) in non-current investments		-	-							-	-	-
Payments												
Capital assets		(50 335)	(50 335)					(22 474)	(22 474)	(72 809)	(33 886)	(34 377)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(50 335)</b>	<b>(50 335)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22 474)</b>	<b>(22 474)</b>	<b>(72 809)</b>	<b>(33 886)</b>	<b>(34 377)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
Receipts												
Short term loans		-	-							-	-	-
Borrowing long term/refinancing		12 000	12 000					4 395	4 395	16 395	10 000	10 000
Increase (decrease) in consumer deposits		314	314							314	329	347
Payments												
Repayment of borrowing		(12 795)	(12 795)							(12 795)	(13 531)	(14 423)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(481)</b>	<b>(481)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 395</b>	<b>4 395</b>	<b>3 914</b>	<b>(3 202)</b>	<b>(4 076)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>8 103</b>	<b>8 103</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(732)</b>	<b>(10 751)</b>	<b>(11 483)</b>	<b>(3 380)</b>	<b>29 068</b>	<b>40 930</b>
Cash/cash equivalents at the year begin:	2	19 859	19 859					22 350	22 350	42 208	38 828	67 897
Cash/cash equivalents at the year end:	2	27 962	27 962					11 599		38 828	67 897	108 827

## References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = "Other" Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$

WC047 Bitou - Table B8 Cash backed reserves/accumulated surplus reconciliation - 17 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	27 962	27 962	--	--	--	(732)	11 599	10 867	38 828	67 897	108 827
Other current investments > 90 days		--	--	--	--	--	732	(732)	--	--	38	38
Non current assets - Investments	1	4 892	4 892	--	--	--	--	458	458	5 351	5 199	5 496
<b>Cash and Investments available:</b>		<b>32 854</b>	<b>32 854</b>	--	--	--	--	<b>11 325</b>	<b>11 325</b>	<b>44 179</b>	<b>73 134</b>	<b>114 360</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		--	--	--	--	--	--	--	--	--	--	--
Unspent borrowing		--	1 000	--	--	--	--	(4 960)	(4 960)	--	--	--
Statutory requirements		--	--	--	--	--	--	--	--	--	--	--
Other working capital requirements	2	14 647	14 706	--	--	--	--	(9 852)	(9 852)	4 854	4 175	(1 742)
Other provisions		--	--	--	--	--	--	--	--	--	--	--
Long term investments committed		4 892	4 892	--	--	--	--	458	458	5 351	5 199	5 496
Reserves to be backed by cash/investments		2 000	2 000	--	--	--	--	--	--	2 000	3 000	3 500
<b>Total Application of cash and investments:</b>		<b>21 539</b>	<b>28 559</b>	--	--	--	--	<b>(14 354)</b>	<b>(14 354)</b>	<b>12 204</b>	<b>12 374</b>	<b>7 254</b>
<b>Surplus(shortfall)</b>		<b>11 315</b>	<b>6 295</b>	--	--	--	--	<b>25 679</b>	<b>25 679</b>	<b>31 974</b>	<b>60 760</b>	<b>107 107</b>

**References**

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(e)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G



WC047 Bitou - Table B9 Asset Management - 17 February 2014

Description	Ref	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H			
<b>CAPITAL EXPENDITURE</b>													
<b>Total New Assets to be adjusted</b>	1	32 040	35 344	4 552	-	-	-	28	4 580	39 944	22 691	13 451	
Infrastructure - Road transport		1 216	1 216	-	-	-	-	-	-	1 216	4 970	-	-
Infrastructure - Electricity		-	472	2 893	-	-	-	-	2 893	3 365	5 993	4 388	-
Infrastructure - Water		9 175	9 175	-	-	-	-	-	-	9 175	3 684	1 000	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Other		16 420	16 420	230	-	-	-	-	230	16 650	5 000	5 000	-
Infrastructure		26 811	27 283	3 123	-	-	-	-	3 123	30 408	19 648	10 388	-
Community		1 355	1 404	78	-	-	-	28	105	1 509	350	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-	-
6		3 875	6 677	1 351	-	-	-	-	1 351	8 028	2 885	3 065	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	2	20 121	35 230	1 755	-	-	(4 118)	-	(2 364)	32 868	8 447	22 173	-
Infrastructure - Road transport		2 300	2 300	-	-	-	-	-	-	2 300	3 932	10 548	-
Infrastructure - Electricity		2 283	3 918	745	-	-	-	-	745	4 684	1 000	500	-
Infrastructure - Water		250	250	580	-	-	-	-	580	830	400	7 798	-
Infrastructure - Sanitation		10 233	21 023	-	-	-	(4 118)	-	(4 118)	18 904	3 555	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure		15 055	27 492	1 325	-	-	(4 118)	-	(2 794)	24 698	8 887	19 841	-
Community		-	2 683	-	-	-	-	-	-	2 683	-	2 632	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-	-
8		5 055	5 055	430	-	-	-	-	430	5 485	-	700	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	4												
Infrastructure - Road transport		3 516	3 516	-	-	-	-	-	-	3 516	8 901	10 548	-
Infrastructure - Electricity		2 283	4 391	3 638	-	-	-	-	3 638	8 029	8 993	4 888	-
Infrastructure - Water		9 425	9 425	580	-	-	-	-	580	10 004	4 084	8 798	-
Infrastructure - Sanitation		10 233	21 023	-	-	-	(4 118)	-	(4 118)	18 904	3 555	-	-
Infrastructure - Other		16 420	16 420	230	-	-	-	-	230	16 650	5 000	5 000	-
Infrastructure		41 877	54 774	4 448	-	-	(4 118)	-	330	55 104	28 533	29 227	-
Community		1 355	4 067	78	-	-	-	28	105	4 182	350	2 632	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-	-
6		8 930	11 732	1 781	-	-	-	-	1 781	13 513	2 885	3 765	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	2	52 161	70 593	6 307	-	-	(4 118)	28	2 216	72 509	31 778	35 624	-
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5												
Infrastructure - Road transport		85 231	85 231	-	-	-	-	12 449	12 449	97 680	102 950	109 600	-
Infrastructure - Electricity		62 573	62 573	3 638	-	-	-	9 974	13 612	76 185	80 762	83 129	-
Infrastructure - Water		134 839	134 839	580	-	-	-	14 305	14 885	149 724	148 963	152 741	-
Infrastructure - Sanitation		63 904	63 904	-	-	-	(4 118)	13 476	9 358	73 262	74 181	71 612	-
Infrastructure - Other		16 062	16 062	230	-	-	-	(11 018)	(10 788)	5 274	8 792	12 626	-
Infrastructure		362 610	362 610	4 448	-	-	(4 118)	39 185	39 515	402 125	415 647	429 709	-
Community		31 765	31 765	78	-	-	-	56	134	31 899	31 070	32 455	-
Heritage assets		-	-	-	-	-	-	17	17	17	17	17	-
Investment properties		97 088	97 088	-	-	-	-	(6 861)	(6 861)	90 225	90 225	90 225	-
Other assets		181 204	181 204	1 781	-	-	-	56 467	58 248	239 452	236 930	235 269	-
Intangibles		4 570	4 570	-	-	-	-	(665)	(665)	3 905	3 323	2 741	-
Agricultural Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	677 234	677 234	6 307	-	-	(4 118)	88 199	90 358	787 622	777 212	790 456	-
<b>EXPENDITURE OTHER ITEMS</b>													
<b>Depreciation &amp; asset impairment</b>		21 095	21 095	-	-	-	-	-	-	21 095 281	21 728 138	22 379 979	-
<b>Repairs and Maintenance by asset class</b>	3	11 853	11 853	1 403	-	-	(56)	-	1 347	13 200	13 719	15 341	-
Infrastructure - Road transport		1 480	1 480	310	-	-	-	-	310	1 790	1 675	1 765	-
Infrastructure - Electricity		690	690	1 327	-	-	-	-	1 327	2 017	1 855	2 056	-
Infrastructure - Water		831	831	-	-	-	-	-	-	831	971	1 030	-
Infrastructure - Sanitation		1 848	1 848	-	-	-	-	-	-	1 848	2 226	2 375	-
Infrastructure - Other		690	690	-	-	-	-	-	-	690	700	710	-
Infrastructure		5 539	5 539	1 637	-	-	-	-	1 637	7 176	7 426	7 937	-
Community		1 659	1 659	90	-	-	4	-	91	1 753	1 752	1 651	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-	-
6		4 655	4 655	(324)	-	-	(60)	-	(324)	4 271	4 540	5 554	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		32 948	32 948	1 403	-	-	(56)	-	1 347	34 295	35 447	37 721	-
<b>% of capital exp on renewal of assets</b>		38.6%	49.9%	-	-	-	-	-	-	45.1%	28.0%	62.2%	-
<b>Renewal of existing assets as % of deprec</b>		95.4%	167.0%	-	-	-	-	-	-	155.8%	40.9%	99.1%	-
<b>R&amp;M as a % of PPE</b>		1.8%	1.8%	-	-	-	-	-	-	1.7%	1.8%	1.9%	-
<b>Renewal and R&amp;M as a % of PPE</b>		4.7%	7.0%	-	-	-	-	-	-	6.0%	2.9%	4.7%	-

WC047 Bitou - Table B10 Basic service delivery measurement - 17 February 2014

Description	Ref	Budget Year 2013/14								Budget Year +1 2014/15		Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets (000)</b>	<b>1</b>											
<b>Water:</b>												
Piped water inside dwelling		10 873	10 873							10 873	11 543	12 243
Piped water inside yard (but not in dwelling)		6 782	6 782							6 782	7 121	7 477
Using public tap (at least min service level)	2	398	398							398	448	518
Other water supply (at least min service level)		1 281	1 281							1 281	1 345	1 412
Minimum Service Level and Above sub-total		19 334	19 334	-						19 334	20 457	21 650
Using public tap (< min service level)	3	-	-							-	-	-
Other water supply (< min service level)	3.4	192	192							192	202	212
No water supply		-	-							-	-	-
Below Minimum Service Level sub-total		192	192	-						192	202	212
Total number of households	5	19 526	19 526	-						19 526	20 659	21 862
<b>Sanitation/sewerage:</b>												
Flush toilet (connected to sewerage)		17 449	17 449							17 449	17 799	18 099
Flush toilet (with septic tank)		-	-							-	-	-
Chemical toilet		-	-							-	-	-
Pit toilet (ventilated)		457	457							457	107	-
Other toilet provisions (> min service level)		-	-							-	-	-
Minimum Service Level and Above sub-total		17 906	17 906	-						17 906	17 906	18 099
Bucket toilet		204	204							204	116	59
Other toilet provisions (< min service level)		222	222							222	122	72
No toilet provisions		-	-							-	-	-
Below Minimum Service Level sub-total		427	427	-						427	239	132
Total number of households	5	18 333	18 333	-						18 333	18 145	18 231
<b>Energy:</b>												
Electricity (at least min. service level)		1 965	1 965							1 965	2 315	2 815
Electricity - prepaid (> min service level)		13 275	13 275							13 275	14 025	14 875
Minimum Service Level and Above sub-total		15 240	15 240	-						15 240	16 340	17 690
Electricity (< min service level)		-	-							-	-	-
Electricity - prepaid (< min. service level)		-	-							-	-	-
Other energy sources		4 245	4 245							4 245	4 457	4 680
Below Minimum Service Level sub-total		4 245	4 245	-						4 245	4 457	4 680
Total number of households	5	19 485	19 485	-						19 485	20 797	22 370
<b>Refuse:</b>												
Removed at least once a week (min service)		18 827	18 827							18 827	19 707	20 707
Minimum Service Level and Above sub-total		18 827	18 827	-						18 827	19 707	20 707
Removed less frequently than once a week		210	210							210	265	353
Using communal refuse dump		0	0							0	0	1
Using own refuse dump		50	50							50	52	55
Other rubbish disposal		-	-							-	-	-
No rubbish disposal		6	6							6	6	7
Below Minimum Service Level sub-total		267	267	-						267	324	415
Total number of households	5	19 093	19 093	-						19 093	20 031	21 122
<b>Households receiving Free Basic Service</b>	<b>15</b>											
Water (6 kilolitres per household per month)		6 003	6 003							6 003	6 703	7 553
Sanitation (free minimum level service)		2 778	2 778							2 778	3 478	4 328
Electricity/other energy (50kwh per household per month)		6 370	6 370							6 370	6 570	6 870
Refuse (removed at least once a week)		2 728	2 728							2 728	3 078	3 538
<b>Cost of Free Basic Services provided (R'000)</b>	<b>16</b>											
Water (6 kilolitres per household per month)		1 693	1 693							1 693	1 694	1 695
Sanitation (free sanitation service)		3 111	3 111							3 111	3 268	3 429
Electricity/other energy (50kwh per household per month)		2 126	2 126							2 126	2 232	2 344
Refuse (removed once a week)		4 170	4 170							4 170	4 378	4 597
Total cost of FBS provided (minimum social package)		11 099	11 099	-						11 099	11 571	12 066
<b>Highest level of free service provided</b>												
Property rates (R'000 value threshold)		425 000	350 000							350 000	350 000	350 000
Water (kilolitres per household per month)	7	-	6							6	6	6
Sanitation (kilolitres per household per month)		-	-							-	-	-
Sanitation (Rand per household per month)	119	-	119							119	125	132
Electricity (kw per household per month)	53	-	50							50	50	50
Refuse (average litres per week)		-	-							-	-	-
<b>Revenue cost of free services provided (R'000)</b>	<b>17</b>											
Property rates (R15 000 threshold rebate)		109	109							109	205	270
Property rates (other exemptions, reductions and rebates)	1	-	1							1	1	1
Water	207	-	207							207	218	229
Sanitation	670	-	670							670	703	738
Electricity/other energy	2 087	-	2 087							2 087	2 192	2 301
Refuse	231	-	231							231	243	255
Municipal Housing - rental rebates		-	-							-	-	-
Housing - top structure subsidies	6	-	-							-	-	-
Other		-	-							-	-	-
Total revenue cost of free services provided (total social package)		3 306	3 306	-						3 306	3 562	3 794

WC047 Bitou - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 17 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
<b>REVENUE ITEMS</b>												
<b>Property rates</b>												
Total Property Rates		99 947	99 947	4 800	--	--	--	--	4 800	104 747	105 344	111 033
less Revenue Foregone		9 500	9 500	--	--	--	--	--	--	9 500	10 013	10 554
Net Property Rates		90 447	90 447	4 800	--	--	--	--	4 800	95 247	95 331	100 479
<b>Service charges - electricity revenue</b>												
Total Service charges - electricity revenue		105 478	105 478	(2 937)	--	--	--	--	(2 937)	102 541	113 045	121 155
less Revenue Foregone		3 063	3 063	--	--	--	--	--	--	3 063	3 284	3 520
Net Service charges - electricity revenue		102 415	102 415	(2 937)	--	--	--	--	(2 937)	99 478	109 761	117 635
<b>Service charges - water revenue</b>												
Total Service charges - water revenue		36 656	36 656	137	--	--	--	--	137	36 794	38 638	40 722
less Revenue Foregone		2 318	2 318	--	--	--	--	--	--	2 318	2 443	2 575
Net Service charges - water revenue		34 338	34 338	137	--	--	--	--	137	34 476	36 193	38 147
<b>Service charges - sanitation revenue</b>												
Total Service charges - sanitation revenue		39 461	39 461	528	--	--	--	--	528	39 989	41 592	43 838
less Revenue Foregone		4 296	4 296	(1 148)	--	--	--	--	(1 148)	3 148	4 528	4 773
Net Service charges - sanitation revenue		35 165	35 165	1 676	--	--	--	--	1 676	36 841	37 064	39 066
<b>Service charges - refuse revenue</b>												
Total refuse removal revenue		25 031	25 031	--	--	--	--	--	--	25 031	26 383	27 808
Total landfill revenue		--	--	--	--	--	--	--	--	--	--	--
less Revenue Foregone		4 027	4 027	(1 014)	--	--	--	--	(1 014)	3 014	4 245	4 474
Net Service charges - refuse revenue		21 004	21 004	1 014	--	--	--	--	1 014	22 017	22 138	23 334
<b>Other Revenue By Source</b>												
Fuel levy		--	--	--	--	--	--	--	--	--	--	--
Other revenue	3	6 455	7 005	(686)	--	--	--	2 890	2 204	9 209	6 877	7 311
Total 'Other' Revenue	1	6 455	7 005	(686)	--	--	--	2 890	2 204	9 209	6 877	7 311
<b>EXPENDITURE ITEMS</b>												
<b>Employee related costs</b>												
Basic Salaries and Wages		80 906	81 466	(3 195)	--	--	(149)	--	(3 344)	78 122	86 165	91 765
Pension and UIF Contributions		11 421	11 421	(281)	--	--	--	--	(281)	11 140	12 163	12 954
Medical Aid Contributions		11 121	11 121	(2 471)	--	--	--	--	(2 471)	8 650	11 844	12 614
Overtime		2 830	2 830	596	--	--	--	--	596	3 426	2 971	3 160
Performance Bonus		--	--	--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance		5 522	5 522	344	--	--	--	--	344	5 865	5 880	6 263
Cellphone Allowance		381	381	334	--	--	--	--	334	715	406	432
Housing Allowances		843	843	(363)	--	--	--	--	(363)	480	898	956
Other benefits and allowances		3 866	3 866	771	--	--	--	--	771	4 637	4 101	4 351
Payments in lieu of leave		2 180	2 180	(112)	--	--	--	--	(112)	2 068	2 322	2 473
Long service awards		657	657	4	--	--	--	--	4	660	699	745
Post-retirement benefit obligations		7 798	7 798	30	--	--	--	--	30	7 828	8 305	8 845
sub-total	4	127 524	128 084	(4 344)	--	--	(149)	--	(4 493)	123 591	135 754	144 557
Less: Employees costs capitalised to PPE		--	--	--	--	--	--	--	--	--	--	--
Total Employee related costs	1	127 524	128 084	(4 344)	--	--	(149)	--	(4 493)	123 591	135 754	144 557
<b>Contributions recognised - capital</b>												
Contract 1		--	--	--	--	--	--	--	--	--	--	--
Contract 2		--	--	--	--	--	--	--	--	--	--	--
Contract 3		--	--	--	--	--	--	--	--	--	--	--
Contract 4		--	--	--	--	--	--	--	--	--	--	--
Contract 5		--	--	--	--	--	--	--	--	--	--	--
(Default)		--	--	--	--	--	--	--	--	--	--	--
Total Contributions recognised - capital		--	--	--	--	--	--	--	--	--	--	--
<b>Depreciation &amp; asset impairment</b>												
Depreciation of Property, Plant & Equipment		21 095	21 095	--	--	--	--	--	--	21 095	21 728	22 380
Lease amortisation		--	--	--	--	--	--	--	--	--	--	--
Capital asset impairment		--	--	--	--	--	--	--	--	--	--	--
Depreciation resulting from revaluation of PPE		--	--	--	--	--	--	--	--	--	--	--
Total Depreciation & asset impairment	1	21 095	21 095	--	--	--	--	--	--	21 095	21 728	22 380
<b>Bulk purchases</b>												
Electricity		77 382	77 382	(3 933)	--	--	--	--	(3 933)	73 449	83 573	90 258
Water		200	200	44	--	--	--	--	44	244	210	220
Total bulk purchases	1	77 582	77 582	(3 889)	--	--	--	--	(3 889)	73 693	83 783	90 478
<b>Contracted services</b>												
Consultant Fees		--	--	--	--	--	--	--	--	--	--	--
IT Support		1 836	1 836	--	--	--	--	--	--	1 836	2 040	2 266
Security Services		3 416	3 416	1 182	--	--	68	--	1 250	4 666	3 501	3 683
Revenue Enhancement Services		3 350	3 350	--	--	--	--	--	--	3 350	3 518	3 693
Valuation Roll		500	500	100	--	--	--	--	100	600	525	551

WC047 Bitou • Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 17 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unvoted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands												
Financial Support Services		1 000	1 000	--	--	--	--	--	1 000	1 300	1 450	
PMS System		420	420	420	--	--	--	420	840	315	330	
Policies Revision		110	110	--	--	--	--	--	110	--	--	
Transport Plans		30	30	--	--	--	--	--	30	30	30	
Waste Transfer Services		4 010	1 010	--	--	--	--	--	4 010	4 331	4 624	
Re-Disconnection Of Services		250	250	--	--	--	--	--	250	263	276	
Desalination Plant		1 650	1 650	--	--	--	--	--	1 650	1 733	1 819	
Traffic Support Services		2 900	2 900	(600)	--	--	--	(600)	2 300	3 100	3 200	
Internal Audit Services		558	558	(60)	--	--	--	(60)	498	718	--	
Water Safety And Security Plan		67	67	--	--	--	--	--	67	70	74	
Water Audit		--	--	--	--	--	--	--	--	--	--	
Contract 17		--	--	--	--	--	--	--	--	--	--	
Contract 18		--	--	--	--	--	--	--	--	--	--	
Contract 19		--	--	--	--	--	--	--	--	--	--	
Contract 20		--	--	--	--	--	--	--	--	--	--	
Contract 21		--	--	--	--	--	--	--	--	--	--	
Contract 22		--	--	--	--	--	--	--	--	--	--	
Contract 23		--	--	--	--	--	--	--	--	--	--	
Contract 24		--	--	--	--	--	--	--	--	--	--	
[Default]		--	--	--	--	--	--	--	--	--	--	
sub-total	1	20 097	20 097	1 042	--	--	68	--	--	21 443	21 997	
Allocations to organs of state:												
Electricity		--	--	--	--	--	--	--	--	--	--	
Water		--	--	--	--	--	--	--	--	--	--	
Sanitation		--	--	--	--	--	--	--	--	--	--	
Other		--	--	--	--	--	--	--	--	--	--	
Total contracted services		20 097	20 097	1 042	--	--	68	--	--	21 443	21 997	
Other Expenditure By Type												
Repairs and maintenance		11 853	11 853	1 403	--	--	(56)	--	1 347	13 719	15 341	
Collection costs		750	750	--	--	--	--	--	750	788	827	
Contributions to 'other' provisions		--	--	--	--	--	--	--	--	--	--	
Consultant fees		2 709	2 709	382	--	--	--	--	382	2 446	2 700	
Audit fees		1 649	1 649	700	--	--	--	--	750	1 731	1 817	
General expenses	3,5	101 765	102 451	697	--	--	3 778	--	4 473	108 924	48 525	
Total Other Expenditure	1	118 726	119 411	3 232	--	--	3 720	--	5 605	61 001	67 110	

**References**

1. Must reconcile with relevant line on the 'Financial Performance' budget
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature
4. Expenditure to meet any unfunded obligations
5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
7. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

12.  $G = B + C + D + E + F$

13. Adjusted Budget H = (A or A1/2 etc) + G

WC047 Bitou - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 17 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
<b>ASSETS</b>												
<b>Call investment deposits</b>												
Call deposits < 90 days		35 000	35 000							35 000	60 000	105 000
Other current investments > 90 days		-	-							-	-	-
<b>Total Call Investment deposits</b>	1	35 000	35 000	-	-	-	-	-	-	35 000	60 000	105 000
<b>Consumer debtors</b>												
Consumer debtors		98 751	98 751					(3 176)	(3 175)	95 575	114 685	131 536
Less: provision for debt impairment		67 333	67 333	-	-	-	-	(12 798)	(12 798)	54 535	70 449	87 319
<b>Total Consumer debtors</b>	1	31 418	31 418	-	-	-	-	9 623	9 623	41 041	44 216	44 216
<b>Debt impairment provision</b>												
Balance at the beginning of the year		52 314	52 314					(12 798)	(12 798)	39 516	54 535	70 449
Contributions to the provision		15 019	15 019					-	-	15 019	15 914	16 870
Bad debts written off		-	-					-	-	-	-	-
<b>Balance at end of year</b>		67 333	67 333	-	-	-	-	(12 798)	(12 798)	54 535	70 449	87 319
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (excl. finance leases)		835 454	835 454	6 307			6 846	29 879	43 033	878 487	910 285	945 889
Leases recognised as PPE		3 752	3 752							3 752	3 752	3 752
Less: Accumulated depreciation		224 347	224 347					(15 140)	(15 140)	209 207	230 352	252 151
<b>Total Property, plant &amp; equipment</b>	1	614 859	614 859	6 307	-	-	6 846	45 019	27 892	1 091 445	683 684	697 490
<b>LIABILITIES</b>												
<b>Current liabilities - Borrowing</b>												
Short term loans (other than bank overdraft)		-	-							-	-	-
Current portion of long-term liabilities		12 795	12 795							12 795	13 531	14 423
<b>Total Current liabilities - Borrowing</b>		12 795	12 795	-	-	-	-	-	-	12 795	13 531	14 423
<b>Trade and other payables</b>												
Creditors		48 893	46 893							48 893	48 838	43 514
Unspent conditional grants and receipts		-	-							-	-	-
VAT		-	-							-	-	-
<b>Total Trade and other payables</b>	1	48 893	46 893	-	-	-	-	-	-	48 893	48 838	43 514
<b>Non current liabilities - Borrowing</b>												
Borrowing	3	113 867	113 867							113 867	111 082	107 337
Finance leases (including PPP asset element)		3 052	3 052							3 052	1 591	-
<b>Total Non current liabilities - Borrowing</b>		116 920	116 920	-	-	-	-	-	-	116 920	112 673	107 337
<b>Provisions - non current</b>												
Retirement benefits		65 339	65 339							65 339	73 644	82 489
List other major items		-	-							-	-	-
Refuse landfill site rehabilitation		7 434	7 434							7 434	8 134	11 114
Other		4 330	4 330							4 330	7 729	11 349
<b>Total Provisions - non current</b>		77 103	77 103	-	-	-	-	-	-	77 103	89 507	102 682
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		523 240	523 240	6 307				4 275	10 582	533 821	688 963	619 155
Appropriations to Reserves		-	-							-	1 000	500
Transfers from Reserves		-	-							-	-	-
Depreciation offsets		-	-							-	-	-
Other adjustments		-	-				6 846	48 295	55 141	55 141	29 192	54 830
<b>Accumulated Surplus/(Deficit)</b>	1	523 240	523 240	6 307	-	-	6 846	52 570	65 723	588 963	619 155	674 484
<b>Reserves</b>												
Housing Development Fund		-	-							-	-	-
Capital replacement		2 000	2 000							2 000	3 000	3 500
Self-insurance		-	-							-	-	-
Other reserves (list)		-	-							-	-	-
Revaluation		-	-							-	-	-
<b>Total Reserves</b>	2	2 000	2 000	-	-	-	-	-	-	2 000	3 000	3 500
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	525 240	525 240	6 307	-	-	6 846	52 570	65 723	590 963	622 155	677 984
<b>Total capital expenditure includes expenditure on nationally significant priorities:</b>												
Provision of basic services										-	-	-
2010 World Cup										-	-	-

## References

1. Must reconcile with 'Financial Position' budget
2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
3. Borrowing (original budget) must reconcile to Budget Table A16
4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
5. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
6. Increases of funds approved under section 31 MFMA
7. Adjustments approved in accordance with section 29 MFMA
8. Adjustments to funding allocations from National or Provincial Government
9. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect

10  $G = B + C + D + E + F$

11  $\text{Adjusted Budget H} = (A \text{ or } A1/2 \text{ etc}) + G$

WC047 Bitou - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 17 February 2014

Description	Unit of measurement	Budget Year 2013/14										Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget A	Prior Adjusted B	Accum. Funds C	Multi-year capital D	Unfore. Unavoid. E	Nat. or Prov. Govt F	Other Adjusts. G	Total Adjusts. H	Adjusted Budget I	Adjusted Budget J	Adjusted Budget K	Adjusted Budget L
<b>Municipal Services and Infrastructure Development</b>													
<b>Water</b>													
<b>Water Distribution</b>													
Reduction in Backlogs: Access to Water													
Number of new water connections	number												
Replacement and improvement of Whalerock pumping scheme and associated drainage networks - Whalerock													
Relocation of pump station Poorfies												600 000	
Upgrade inlet works for the Kurland Treatment Works	1	515 000	515 000							515 000			
Upgrade of Kigano Outfall sewer	1	2 955 000	2 955 000							2 955 000			
% of the water maintenance budget spent	%												
Complete Phase 3 of the upgrade of the water supply and abstraction system in Kurboms river		737 000	737 000							737 000			
Installation of suction booster system												2 684 000	
Complete Phase 1 and 2 for the construction of the new Kwanokuthula rising main to 3.5 Mega litre reservoir		8 437 000	8 437 000							8 437 000			
Replacement of 80 pipes (relocation and upgrade)	number	400 000	400 000							400 000	1 000 000		
New rising main from Rooderfontein to Water Purification Works													8 798 000
Upgrade Od to ozone generators		540 000	540 000							540 000			
Review the Water Service Development Plan	Document												
Capital Budget spent	%												450 000
<b>Waste Water/Sanitation</b>													
<b>Waste Water/Sanitation Management</b>													
Review the Waste Water Master Plan by the end of June	Document	400 000	400 000							400 000			
Refurbish Pump station 23, 2, 3 - Kigano	3	3 000 000	3 000 000							3 000 000			
Number of new sewer connections	Number												
% of the sanitation maintenance budget spent	%												
Capital Budget spent	%												
<b>Storm Water</b>													
Development of a Stormwater Master Plan by the end of June 2014	Document	450 000	450 000							450 000			
% of the storm water maintenance budget spent	%												
New stormwater pipe improvements	Channels and pipelines	300 000	300 000							300 000	3 294 000	4 282 000	
Maintain existing stormwater infrastructure in all wards													
<b>Roads</b>													
<b>Roads</b>													
Reseal existing road	Km	2 000 000	2 000 000							2 000 000	1 000 000	1 000 000	
Construction of new roads	Km										2 632 000	5 283 000	
Construction of a new taxi route	Km	1 216 000	1 216 000							1 216 000	4 970 000		
Review of the Pavement Management System	Document												
Capital Budget spent	%												
% of the roads maintenance budget spent	%												
<b>Electricity</b>													
<b>Electricity</b>													
Completion of 88Kv feeder bay at Robberg													
Upgrade of transformer from 10 MVA to 20MVA at Robberg													
New substation for Kigano (Phase 1 civil works)		1 270 000	1 270 000							1 270 000		4 388 000	
Provision of new Electricity connections	Number												
New electricity connections for Kigano and Bossesg/Qohweni	Number (350)	2 632 000	2 632 000							2 632 000			
New electricity connections for Kurland Zewa Zewa	Number (102)												
Upgrade mv cables Plet	Number												
Installation of new high mast lights	Number										500 000		
Replacement of existing sub stations	Number										3 381 000		
% of the electricity maintenance budget spent	%										500 000	500 000	
Capital Budget spent	%												
New streetlights	Number												
<b>M&amp;G Capital Spending</b>	%												
<b>Financial Services</b>													
<b>Revenue Services</b>													
Indigent Administration	Number of Subsidies	2 440	2 440							2 440	2 440	2 440	
Access to free basic Services													
<b>Debtors Administration</b>													
Access to subsidised Services	Number of Subsidies	5 500	5 500							5 500	5 500	5 500	

## References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include the estimated effect on the target of each component of an adjustment budget (B to G)

3. Include all Basic Services performance targets from Table A10 to ensure Table SAT represents all strategic responsibilities

4. Total target adjustments G = B + C + D + E + F

5. Total Adjusted Budget targets H = (A or A12 etc) + G

6. NOTE - include adjustment by 'exception' (only where amended)

WC047 Bitou - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 17 February 2014

Description of financial indicator		Basis of calculation	2010/11	2011/12	2012/13	Budget Year 2013/14			Budget Year +1 2014/15	Budget Year +2 2015/16
			Amended Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>Borrowing Management</b>										
Credit Rating	Short term/long term rating									
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.6%	7.4%	6.9%	6.6%	6.6%	6.6%	7.5%	7.2%	
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	111.1%	127.9%	96.4%	81.4%	77.4%	40.3%	115.5%	28.1%	
<b>Safety of Capital</b>										
Gearing	Long Term Borrowing/ Funds & Reserves	192.0%	174.5%	178.6%	5846.0%	5846.0%	5845.0%	3755.1%	3066.8%	
<b>Liquidity</b>										
Current Ratio	Current assets/current liabilities	53.7%	76.8%	82.3%	97.1%	97.1%	117.0%	154.8%	235.7%	
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	53.7%	21.6%	28.0%	1032.0%	1032.0%	0.0%	0.0%	0.0%	
Liquidity Ratio	Monetary Assets/Current Liabilities	13.6%	29.2%	32.9%	0.4	0.4	0.5	0.9	1.6	
<b>Revenue Management</b>										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	89.9%	100.5%	92.9%	92.9%	92.9%	92.9%	95.2%	95.2%	
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	17.5%	15.9%	10.1%	8.4%	8.4%	10.6%	12.9%	11.8%	
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Creditors Management</b>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.0%	99.0%	99.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Creditors to Cash		374.5%	87.7%	200.7%	167.7%	167.7%	120.8%	71.9%	40.0%	
<b>Other Indicators</b>										
Electricity Distribution Losses (2)	Total Volume Losses (kW)	12 475 041	10 165 642	7 856 243	6 189 227	6 189 227	6 189 227	6 634 851	6 633 779	
	Total Cost of Losses (Rand '000)	7 186	6 305	5 424	4 766	4 766	4 766	3 670	2 826	
	Total Volume Losses (kV)	519 950	457 665	395 380	1 130 345	1 130 345	1 130 345	951 897	895 352	
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	2 901	2 654	2 206	1 854	1 654	1 854	1 257	1 119	
	Employee costs	37.7%	35.9%	33.1%	31.6%	31.7%	29.7%	36.9%	35.8%	
	Repairs & Maintenance	5.5%	3.7%	3.5%	2.9%	2.9%	3.2%	3.7%	3.8%	
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.1%	13.2%	10.0%	8.7%	8.6%	8.4%	9.7%	8.9%	
<b>IDP regulation financial viability indicators</b>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	1953.1%	1593.7%	2398.9%	1101.6%	1103.7%	1133.8%	1134.7%	1201.9%	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	22.6%	22.7%	19.1%	7.8%	7.8%	9.9%	12.0%	11.0%	
iii. Cost coverage	(Available cash + investments)/monthly fixed operational expenditure	1.0	0.9	1.6	0.1	0.1	0.1	0.2	0.3	

**References**

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

WC047 Bitou - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 17 February 2014

Description of economic indicator	Ref.	1996 Census	2001 Census	2007 Survey	2010/11	2011/12	2012/13	Current year	Original Budget	Adjusted Budget
<b>Demographics</b>										
Population		18 427	29 182	39 002	44 842	49 162	47 997	51 357	51 357	51 357
Females aged 5 - 14		1 626	2 581	2 570	6 647	4 002	7 610	8 142	8 142	8 142
Males aged 5 - 14		1 598	2 435	2 503	6 679	3 743	7 647	8 182	8 182	8 182
Females aged 15 - 34		3 272	5 664	8 136	6 762	8 634	7 741	8 283	8 283	8 283
Males aged 15 - 34		3 324	5 564	8 278	7 505	8 847	8 592	9 194	9 194	9 194
Unemployment		1 490	3 692	3 175	1 860	7 106	7 603	8 136	8 136	8 136
<b>Monthly Household Income (no. of households)</b>										
None	1, 12	723	1 233	415	38	3 008	3 219	3 444	3 444	3 444
R1 - R1 600		150	512	213	81	733	4 686	5 014	5 014	5 014
R1 601 - R3 200		465	1 172	609	1 328	914	3 508	3 754	3 754	3 754
R3 201 - R6 400		950	1 846	2 235	1 207	2 732	2 464	2 636	2 636	2 636
R6 401 - R12 800		705	1 656	2 133	1 681	3 279	1 604	1 716	1 716	1 716
R12 801 - R25 600		662	1 076	1 687	3 127	2 302	1 186	1 269	1 269	1 269
R25 601 - R51 200		329	734	439	2 590	1 499	715	765	765	765
R52 201 - R102 400		267	458	347	2 861	1 109	275	295	295	295
R102 401 - R204 800		291	120	111	2 941	669	86	92	92	92
R204 801 - R409 600		194	55	269	519	257	68	72	72	72
R409 601 - R819 200		146	20	75	127	80				
> R819 200		156	28			63				
<b>Poverty profiles (no. of households)</b>										
< R2 060 per household per month	13				12 211	7 103	7 601	8 133	8 133	8 133
Insert description	2									
<b>Household demographics (000)</b>										
Number of people in municipal area		18 427	29 182	39 002	44 842	51 340	54 934	57 680	57 680	57 680
Number of poor people in municipal area					12 212	13 981	14 960			
Number of households in municipal area		5 077	11 760	12 645	15 087	16 645	17 274			
Number of poor households in municipal area			1 129	1 214	1 685	1 888	1 909	1 930	1 930	1 930
Definition of poor household (R per month)			745	801						
<b>Housing statistics</b>										
Formal	3			8 959	8 989	9 970	10 292			
Informal				3 686	6 099	10 542	6 983			
Total number of households				12 645	15 088	20 512	17 274			
Dwellings provided by municipality	4									
Dwellings provided by province/s										
Dwellings provided by private sector	5									
Total new housing dwellings										
<b>Economic</b>										
Inflation/inflation outlook (CPIX)	6						10.0%			
Interest rate - borrowing							4.5%			
Interest rate - investment							5.0%			
Remuneration increases							0.0%			
Consumption growth (electricity)							-1.0%			
Consumption growth (water)										
<b>Collection rates</b>										
Property tax/service charges	7				%	%	93.0%	%	%	%
Rental of facilities & equipment					%	%	100.0%	%	%	%
Interest - external investments					%	%	100.0%	%	%	%
Interest - debtors					%	%	90.0%	%	%	%
Revenue from agency services					%	%	100.0%	%	%	%

**References**

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations



WC047 Bitou - Supporting Table SB6 Adjustments Budget - funding measurement - 17 February 2014

Description			Ref	MFMA section	2010/11	2011/12	2012/13	Medium Term Revenue and Expenditure Framework				
					Unaudited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands												
Funding measures												
Cash/cash equivalents at the year end - R'000	1	18(1)b	16 684	28 620	19 859	27 962	27 962	38 828	67 897	108 827		
Cash + investments at the yr end less applications - R'000	2	18(1)b	(96 167)	(74 052)	(66 178)	11 315	6 295	31 974	60 760	107 107		
Cash year end/monthly employee/supplier payments	3	18(1)b	0.9	1.6	0.9	0.1	0.1	0.1	0.2	0.3		
Surplus/(Deficit) excluding depreciation offsets, R'000	4	18(1)	28 128	9 108	44 221	35 934	51 042	55 725	28 578	40 278		
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)	12.4%	6.3%	12.5%	4.8%	4.8%	6.6%	-1.7%	0.0%		
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	97.3%	98.4%	90.9%	95.2%	95.0%	95.3%	94.2%	95.2%		
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)	5.8%	4.5%	4.8%	5.2%	5.2%	5.1%	5.2%	5.2%		
Capital payments % of capital expenditure	8	18(1)c,19	100.0%	100.0%	90.5%	96.5%	71.3%	0.0%	0.0%	0.0%		
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c	35.9%	127.9%	96.4%	81.4%	77.4%	40.3%	116.5%	28.1%		
Grants % of Govt. legislated/gazetted allocations	10	18(1)a	100.0%	100.0%	100.0%	104.4%	116.3%	109.6%	100.0%	100.0%		
Current consumer debtors % change - incr(decr)	11	18(1)a	18.1%	-5.6%	-1.5%	0.0%	0.0%	0.0%	7.5%	0.2%		
Long term receivables % change - incr(decr)	12	18(1)a	0.0%	0.0%	0.0%				-100.0%	0.0%		
R&M % of Property Plant & Equipment	13	20(1)(vi)	2.8%	1.9%	2.0%	1.8%	1.8%	1.7%	1.8%	1.9%		
Asset renewal % of capital budget	14	20(1)(vi)	0.0%	31.9%	0.0%	38.6%	49.9%	45.1%	28.0%	62.2%		

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

WC047 Bitou - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 17 February 2014

Description	Ref	Budget Year 2013/14						Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	
<b>RECEIPTS:</b>	1, 2								
<b>Operating Transfers and Grants</b>									
National Government:		32 804	32 804	-	-	-	-	32 804	43 412
Local Government Equitable Share	3	29 614	29 614				-	29 614	41 028
Finance Management		1 300	1 300				-	1 300	1 450
Municipal Systems Improvement		890	890				-	890	934
MIG Grant							-	-	
EPWP Incentive		1 000	1 000				-	1 000	
Other transfers and grants (insert description)							-	-	
Provincial Government:		69 248	69 248	-	3 857	-	3 857	73 105	5 549
Provincial Management Support Grant					400		400	400	
Community Development Workers					33		33	33	
Libraries		525	525				-	525	578
MMC Kurland							-	-	
Spatial Planning							-	-	
Revitalise Urban Areas							-	-	
Socio Economic Upgrade Informal Settlements							-	-	
Traffic Disaster							-	-	
Umsobomvu Youth Fund							-	-	
Provincial Housing Grant		62 825	62 825		3 206		3 206	66 031	
Kurland Project Link Subsidy Project							-	-	
Qolwen/Bossesgiff Housing							-	-	
Kranshoek Project Link Subsidy Housing							-	-	
Proclaimed Roads Maintenance		1 140	1 140				-	1 140	
EPWP							-	-	
Municipal Replacement Grant	4	4 758	4 758				-	4 758	4 971
Sport and Recreation							-	-	
Thusong	5				218		218	218	
District Municipality:		-	-	-	-	-	-	-	-
(insert description)							-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
(insert description)							-	-	-
<b>Total Operating Transfers and Grants</b>	6	102 052	102 052	-	3 857	-	3 857	105 909	48 981
<b>Capital Transfers and Grants</b>									
National Government:		16 845	16 845	-	1 000	-	1 000	17 845	24 926
MIG Grant		16 845	16 845				-	16 845	18 926
Flood Monies							-	-	
National Electrification Programme							-	-	3 000
Neighbourhood Development Partnership Grant							-	-	5 000
Financial Management Grant							-	-	
Escom Demand Side Management (EDSM)							-	-	
Drought Relief Grant							-	-	
ACIP					1 000		1 000	1 000	3 000
Provincial Government:		13 767	13 767	-	-	-	-	13 767	545
Provincial Housing Grant		13 320	13 320				-	13 320	
EPWP							-	-	
Municipal Replacement Grant		447	447				-	447	545
Sport and Recreation							-	-	
District Municipality:		-	-	-	-	-	-	-	-
(insert description)							-	-	-
Other grant providers:		-	-	-	-	-	-	-	-
(insert description)							-	-	-
<b>Total Capital Transfers and Grants</b>	6	30 612	30 612	-	1 000	-	1 000	31 612	25 471
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		132 663	132 663	-	4 857	-	4 857	137 520	74 432

WC047 Bitou - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 17 February 2014

Description	Ref	Budget Year 2013/14							Budget Year #1 2014/15	Budget Year #2 2015/16
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>R thousands</b>										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	<b>1</b>									
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		32 804	32 804	-	-	-	-	32 804	43 412	60 019
Local Government Equitable Share		29 614	29 614					29 614	41 028	57 552
Finance Management		1 300	1 300					1 300	1 450	1 500
Municipal Systems Improvement		890	890					890	934	967
MIG Grant										
EPWP Incentive		1 000	1 000					1 000		
Other transfers and grants (insert description)										
Provincial Government:		69 248	69 248	-	4 057	-	4 057	73 305	5 549	5 417
Provincial Management Support Grant					600		600	600		
Community Development Workers					33		33	33		
Libraries		525	525					525	578	636
MMC Kurland										
Spatial Planning										
Revitalise Urban Areas										
Socio Economic Upgrade Informal Settlements										
Traffic Disaster										
Umsobomvu Youth Fund										
Provincial Housing Grant		62 825	62 825		3 206		3 206	66 031		
Kurland Project Link Subsidy Project										
Qolwen/Boslesgijf Housing										
Kranshoek Project Link Subsidy Housing										
Proclaimed Roads Maintenance		1 140	1 140					1 140		
EPWP										
Municipal Replacement Grant		4 758	4 758					4 758	4 971	4 781
Sport and Recreation										
Thusong					218		218	218		
District Municipality:										
(insert description)										
Other grant providers:										
(insert description)										
<b>Total operating expenditure of Transfers and Grants:</b>		<b>102 052</b>	<b>102 052</b>	<b>-</b>	<b>4 057</b>	<b>-</b>	<b>4 057</b>	<b>106 109</b>	<b>48 961</b>	<b>65 438</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		22 680	22 680	-	7 465	-	7 465	30 145	24 928	25 147
MIG Grant		16 845	16 845					16 845	18 928	20 147
Flood Monies										
National Electrification Programme									3 000	5 000
Neighbourhood Development Partnership Grant										
Financial Management Grant										
Escom Demand Side Management (EDSM)										
Drought Relief Grant		5 835	5 835		6 465		6 465	12 300		
ACIP					1 000		1 000	1 000	3 000	
Provincial Government:		13 767	13 767	-	200	-	200	13 967	545	1 065
Provincial Housing Grant		13 320	13 320					13 320		
EPWP										
Municipal Replacement Grant		447	447					447	545	1 065
Sport and Recreation					200		200	200		
District Municipality:										
(insert description)										
Other grant providers:										
(insert description)										
<b>Total capital expenditure of Transfers and Grants</b>		<b>36 447</b>	<b>36 447</b>	<b>-</b>	<b>7 665</b>	<b>-</b>	<b>7 665</b>	<b>44 111</b>	<b>25 471</b>	<b>26 212</b>
<b>Total capital expenditure of Transfers and Grants</b>		<b>138 498</b>	<b>138 498</b>	<b>-</b>	<b>11 722</b>	<b>-</b>	<b>11 722</b>	<b>150 220</b>	<b>74 432</b>	<b>91 648</b>

**References**

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved, error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

WC047 Bitou - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 17 February 2014

Description	Ref	Budget Year 2013/14							Budget Year +1	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	2	capital	Govt			Budget	Budget	Budget
R thousands		A	A1	3	4	5	6	7		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		32 804	32 804				-	32 804	43 412	60 019
Conditions met - transferred to revenue		32 804	32 804	-	-	-	-	32 804	43 412	60 019
Conditions still to be met - transferred to liabilities		-	-				-	-		
Provincial Government:										
Balance unspent at beginning of the year					9 010		9 010	9 010		
Current year receipts		69 248	69 248				-	69 248	5 549	5 417
Conditions met - transferred to revenue		69 248	69 248	-	9 010	-	9 010	78 258	5 549	5 417
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total operating transfers and grants revenue		102 052	102 052	-	9 010	-	9 010	111 062	48 961	65 436
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year					12 300		12 300	12 300		
Current year receipts		22 680	22 680				-	22 680	24 926	25 147
Conditions met - transferred to revenue		22 680	22 680	-	12 300	-	12 300	34 980	24 926	25 147
Conditions still to be met - transferred to liabilities							-	-		
Provincial Government:										
Balance unspent at beginning of the year					200		200	200		
Current year receipts		13 767	13 767				-	13 767	545	1 065
Conditions met - transferred to revenue		13 767	13 767	-	200	-	200	13 967	545	1 065
Conditions still to be met - transferred to liabilities							-	-		
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Other grant providers:										
Balance unspent at beginning of the year		1 500	1 500			(1 500)	(1 500)	-		
Current year receipts							-	-		
Conditions met - transferred to revenue		1 500	1 500	-	-	(1 500)	(1 500)	-	-	-
Conditions still to be met - transferred to liabilities							-	-		
Total capital transfers and grants revenue		37 947	37 947	-	12 500	(1 500)	11 000	48 946	25 471	26 212
Total capital transfers and grants - CTBM		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		139 998	139 998	-	21 510	(1 500)	20 010	160 008	74 432	91 648
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

**References**

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
6. E = B + C + D
7. Adjusted Budget F = (A or A1/2 etc) + E

WC047 Bilou - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 17 February 2014

Description	Ref	Budget Year 2013/14									Budget Year #1 2014/15	Budget Year #2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
<b>Cash transfers to other municipalities</b>												
Description 1	1	-	-	-	-	-	-	-	-	-	-	-
Description 2		-	-	-	-	-	-	-	-	-	-	-
Description 3		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to Entities/Other External Mechanisms</b>												
Description 1	2	-	-	-	-	-	-	-	-	-	-	-
Description 2		-	-	-	-	-	-	-	-	-	-	-
Description 3		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Cash transfers to other Organs of State</b>												
Mayoral Intervention	3	750	750	(300)	-	-	-	-	(300)	450	1 100	1 200
Tourism		1 880	1 880	224	-	-	-	-	224	2 104	2 140	2 280
Description 3		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		2 630	2 630	(76)	-	-	-	-	(76)	2 554	3 240	3 480
<b>Cash transfers to other Organisations</b>												
0	4	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other municipalities		-	-	-	-	-	-	-	-	-	-	-
Description 1		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS</b>	5	2 630	2 630	(76)	-	-	-	-	(76)	2 554	3 240	3 480
<b>Non-cash transfers to other municipalities</b>												
Description 1	1	-	-	-	-	-	-	-	-	-	-	-
Description 2		-	-	-	-	-	-	-	-	-	-	-
Description 3		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOCATIONS TO MUNICIPALITIES:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to Entities/Other External Mechanisms</b>												
Description 1	2	-	-	-	-	-	-	-	-	-	-	-
Description 2		-	-	-	-	-	-	-	-	-	-	-
Description 3		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOCATIONS TO ENTITIES/EMs'</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other Organs of State</b>												
Description 1	3	-	-	-	-	-	-	-	-	-	-	-
Description 2		-	-	-	-	-	-	-	-	-	-	-
Description 3		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Non-cash transfers to other Organisations</b>												
TOTAL TRANSFERS	4	2 630	2 630	(76)	-	-	-	-	(76)	2 554	3 240	3 480
References		-	-	-	-	-	-	-	-	-	-	-
1. Insert description listed by municipal name and demarcation code of R		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:</b>		2 630	2 630	(76)	-	-	-	-	(76)	2 554	3 240	3 480
<b>TOTAL NON-CASH TRANSFERS</b>	5	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		2 630	2 630	(76)	-	-	-	-	(76)	2 554	3 240	3 480

WC047 Bitou - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 17 February 2014

Summary of remuneration	Ref	Budget Year 2013/14									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	B	C	D	E	F	G	H	
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		2 955	2 955			-		178	178	3 133	6.0%
Pension and UIF Contributions		123	123			-		2	2	124	1.3%
Medical Aid Contributions		69	69			-		73	73	142	106.0%
Motor Vehicle Allowance		694	694			-		2	2	696	0.3%
Cellphone Allowance		218	218			-		74	74	292	
Housing Allowances		355	355			-		(4)	(4)	351	
Other benefits and allowances		-	-			-				-	
<b>Sub Total - Councillors</b>		<b>4 415</b>	<b>4 415</b>			-		<b>325</b>	<b>325</b>	<b>4 739</b>	<b>7.4%</b>
<b>% Increase</b>										<b>0</b>	
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		6 530	6 530	-		-		-	-	6 530	0.0%
Pension and UIF Contributions		437	437	-		-		-	-	437	0.0%
Medical Aid Contributions		115	115	-		-		-	-	115	0.0%
Overtime		-	-	-		-		-	-	-	
Performance Bonus		-	-	-		-		-	-	-	
Motor Vehicle Allowance		1 025	1 025	-		-		-	-	1 025	0.0%
Cellphone Allowance		108	108	-		-		-	-	108	0.0%
Housing Allowances		108	108	-		-		-	-	108	
Other benefits and allowances		-	-	-		-		-	-	-	
Payments in lieu of leave		166	166	-		-		-	-	166	
Long service awards		-	-	-		-		-	-	-	
Post-retirement benefit obligations	5	-	-	-		-		-	-	-	
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 490</b>	<b>8 490</b>	-		-		-	-	<b>8 490</b>	<b>0.0%</b>
<b>% Increase</b>											
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		74 376	74 938	(3 195)	-	-	(149)	-	(3 344)	71 592	-3.7%
Pension and UIF Contributions		10 984	10 984	(281)	-	-	-	-	(281)	10 702	-2.6%
Medical Aid Contributions		11 006	11 006	(2 471)	-	-	-	-	(2 471)	8 535	-22.5%
Overtime		2 830	2 830	596	-	-	-	-	596	3 426	21.1%
Performance Bonus		-	-	-	-	-	-	-	-	-	
Motor Vehicle Allowance		4 496	4 496	344	-	-	-	-	344	4 840	7.6%
Cellphone Allowance		273	273	334	-	-	-	-	334	607	122.4%
Housing Allowances		735	735	(363)	-	-	-	-	(363)	372	
Other benefits and allowances		3 866	3 866	771	-	-	-	-	771	4 637	
Payments in lieu of leave		2 014	2 014	(112)	-	-	-	-	(112)	1 901	-5.6%
Long service awards		657	657	4	-	-	-	-	4	660	0.5%
Post-retirement benefit obligations	5	7 798	7 798	30	-	-	-	-	30	7 828	0.4%
<b>Sub Total - Other Municipal Staff</b>		<b>119 033</b>	<b>119 593</b>	<b>(4 344)</b>	-	-	<b>(149)</b>	-	<b>(4 493)</b>	<b>115 101</b>	<b>-3.3%</b>
<b>% Increase</b>											
<b>COUNCILLOR ALLOWANCES, EMPLOYEE REMUNERATION &amp; ENTITY REMUNERATION</b>											
		<b>131 938</b>	<b>132 498</b>	<b>(4 344)</b>	-	-	<b>(149)</b>	<b>325</b>	<b>(4 168)</b>	<b>128 330</b>	<b>-2.7%</b>
<b>% Increase</b>											
<b>TOTAL MANAGERS AND STAFF</b>		<b>127 524</b>	<b>128 084</b>	<b>(4 344)</b>	-	-	<b>(149)</b>	-	<b>(4 493)</b>	<b>123 591</b>	<b>-3.1%</b>

References

1. Include 'Loans and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. Must agree to the sub-total appearing on Table C1 (Employee costs)
5. Includes pension payments and employer contributions to medical aid

Column Definitions:

- A. The original budget approved by council for the current year
5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for
7. Increases of funds approved under section 31 MFMA
8. Adjustments approved in accordance with section 29 MFMA
9. Adjustments caused by changes in funding allocations from National or Provincial Government
10. Adjusts - 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)), projected savings (section 28(2)(d)), error correction (sec
11.  $G = B + C + D + E + F$
12. Adjusted Budget  $H = (A \text{ or } A/12 \text{ etc}) + G$

WC047 Bitou - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 17 February 2014

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
														Budget Year 2013/14		Budget Year +1 2014/15	
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																	
<b>Revenue by Vote</b>																	
Vote 1 - Council																	
Vote 2 - Office of the Municipa Manager		12 703	1 628		834	10 561	879	307	2 107	2 107	2 107	2 107	2 107	2 107	37 244	47 476	84 294
Vote 3 - Community Services		23 114	896	19 118	6 040	2 955	8 777	1 146	11 173	11 194	11 194	11 194	11 194	11 194	117 996	34 665	36 273
Vote 4 - Corporate Services		47	51	16	16	21	16	119	130	150	150	150	150	150	1 016	347	400
Vote 5 - Financial Services		95 902	(7)	170	544	(44)	152	387	(473)	266	266	266	266	266	97 684	97 358	102 608
Vote 6 - Strategic Services		262	189	383	235	273	160	189	141	141	141	141	141	141	2 394	2 079	2 182
Vote 7 - Municipal Services and Infrastructure Dev		50 577	10 583	17 767	11 966	13 017	15 167	13 179	13 687	14 620	14 620	14 620	14 620	14 620	204 421	211 428	223 705
Vote 8 -																	
Vote 9 -																	
Vote 10 -																	
Vote 11 -																	
Vote 12 -																	
Vote 13 -																	
Vote 14 -																	
Vote 15 -																	
<b>Total Revenue by Vote</b>		<b>182 604</b>	<b>13 340</b>	<b>37 452</b>	<b>19 635</b>	<b>26 783</b>	<b>24 951</b>	<b>15 328</b>	<b>26 764</b>	<b>28 477</b>	<b>28 477</b>	<b>28 477</b>	<b>28 477</b>	<b>28 477</b>	<b>460 764</b>	<b>393 353</b>	<b>429 482</b>
<b>Expenditure by Vote</b>																	
Vote 1 - Council		605	624	647	643	976	584	603	951	979	979	979	979	979	9 545	5 658	6 015
Vote 2 - Office of the Municipal Manager		1 586	2 426	2 156	2 251	2 506	2 981	1 948	(3 688)	2 279	2 279	2 279	2 279	2 279	21 281	25 750	26 439
Vote 3 - Community Services		3 871	5 753	20 542	8 688	6 542	10 470	6 672	15 269	15 613	15 613	15 613	15 613	15 613	140 268	82 989	88 331
Vote 4 - Corporate Services		1 074	1 175	1 051	1 349	1 479	1 447	1 241	2 019	2 026	2 026	2 026	2 026	2 026	19 290	18 363	19 324
Vote 5 - Financial Services		1 344	2 922	2 737	2 907	3 575	2 876	2 450	3 908	4 024	4 024	4 024	4 024	4 024	38 465	38 308	40 510
Vote 6 - Strategic Services		815	1 835	1 099	1 085	2 448	1 828	1 071	2 069	2 139	2 139	2 139	2 139	2 139	20 806	20 943	22 105
Vote 7 - Municipal Services and Infrastructure Dev		3 485	16 594	13 838	10 441	12 247	15 804	9 893	14 343	14 684	14 684	14 684	14 684	14 684	155 384	172 765	186 458
Vote 8 -																	
Vote 9 -																	
Vote 10 -																	
Vote 11 -																	
Vote 12 -																	
Vote 13 -																	
Vote 14 -																	
Vote 15 -																	
<b>Total Expenditure by Vote</b>		<b>12 780</b>	<b>31 329</b>	<b>42 071</b>	<b>27 375</b>	<b>29 773</b>	<b>35 990</b>	<b>23 877</b>	<b>34 871</b>	<b>41 743</b>	<b>41 743</b>	<b>41 743</b>	<b>41 743</b>	<b>41 743</b>	<b>405 040</b>	<b>364 775</b>	<b>389 183</b>
<b>Surplus/ (Deficit)</b>		<b>169 824</b>	<b>(17 989)</b>	<b>(4 619)</b>	<b>(7 740)</b>	<b>(2 989)</b>	<b>(11 039)</b>	<b>(8 549)</b>	<b>(8 107)</b>	<b>(13 267)</b>	<b>(13 267)</b>	<b>(13 267)</b>	<b>(13 267)</b>	<b>(13 267)</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

WC047 Bitou - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (standard classification) - 17 February 2014

Description - Standard classification	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>Revenue - Standard</b>																	
<i>Governance and administration</i>																	
Executive and council		108 551	1 707	212	1 430	10 564	877	832	1 818	2 557	2 557	2 557	2 557	136 319	145 738	167 906	
Budget and treasury office		2	-	407	146	209	191	412	(446)	292	292	292	292	2 090	500	550	
Corporate services		96 186	290	335	807	71	259	84	369	369	369	369	369	99 877	100 097	105 396	
<i>Community and public safety</i>		12 463	1 417	(530)	477	10 283	427	336	1 896	1 896	1 896	1 896	1 896	34 351	45 182	81 961	
Community and social services		2 209	860	19 076	6 034	3 077	8 789	1 043	10 961	10 962	10 962	10 962	10 962	95 975	12 527	12 940	
Community and social services		1 925	13	(788)	82	1 031	480	13	651	662	662	662	662	6 074	8 169	6 552	
Sport and recreation		28	28	80	1 249	207	345	32	343	343	343	343	343	3 687	608	637	
Public safety		243	807	879	693	957	813	986	262	271	271	271	271	6 724	5 619	5 606	
Housing		12	12	18 886	4 010	883	7 151	12	9 705	9 705	9 705	9 705	9 705	79 480	144	145	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>																	
Planning and development		215	140	339	184	227	116	144	319	319	319	319	319	2 962	1 464	1 537	
Road transport		215	140	339	184	227	116	144	91	91	91	91	91	1 822	1 464	1 537	
Environmental protection		-	-	-	-	-	-	-	228	228	228	228	228	1 140	-	-	
<i>Trading services</i>																	
Electricity		71 482	10 619	17 810	11 971	12 895	15 155	13 282	13 671	14 604	14 604	14 604	14 604	225 302	233 566	247 039	
Water		9 024	7 971	9 012	6 936	8 173	7 683	9 289	8 310	8 445	8 445	8 445	8 445	100 176	113 938	123 899	
Waste water management		5 981	2 338	2 992	2 907	3 256	3 575	3 743	5 368	5 368	5 368	5 368	5 368	51 633	55 536	58 733	
Waste management		35 572	273	5 763	2 124	1 588	3 908	147	(219)	578	579	579	579	51 473	41 954	41 074	
Other		20 905	37	43	5	(122)	(12)	103	212	212	212	212	212	22 020	22 138	23 334	
		47	14	16	15	21	15	27	(6)	15	15	15	15	207	38	40	
<b>Total Revenue - Standard</b>		<b>182 604</b>	<b>13 340</b>	<b>37 452</b>	<b>19 635</b>	<b>26 783</b>	<b>24 951</b>	<b>15 328</b>	<b>26 764</b>	<b>28 477</b>	<b>28 477</b>	<b>28 477</b>	<b>28 477</b>	<b>460 764</b>	<b>393 353</b>	<b>429 462</b>	
<b>Expenditure - Standard</b>																	
<i>Governance and administration</i>																	
Executive and council		4 856	7 692	6 975	7 634	9 494	8 677	6 609	3 894	10 009	10 009	10 009	10 009	95 866	98 354	103 027	
Budget and treasury office		1 714	2 241	2 061	2 664	3 024	2 653	2 571	3 143	3 190	3 190	3 190	3 190	32 482	29 299	31 048	
Corporate services		348	1 225	807	1 037	1 699	753	476	2 192	2 193	2 193	2 193	2 193	17 308	22 429	23 812	
<i>Community and public safety</i>		2 794	4 226	4 107	3 933	4 771	5 271	3 562	(1 440)	4 626	4 626	4 626	4 626	46 078	46 625	48 167	
Community and social services		3 050	3 806	19 291	7 622	4 550	8 736	5 181	13 299	13 495	13 495	13 495	13 495	119 513	60 228	63 877	
Community and social services		675	873	812	847	1 107	1 390	967	1 084	1 098	1 098	1 098	1 098	12 148	13 157	13 869	
Sport and recreation		880	1 033	925	984	1 559	1 551	1 830	1 188	1 196	1 196	1 196	1 196	14 735	17 403	18 445	
Public safety		1 115	1 354	1 389	1 978	2 195	1 794	1 868	1 615	1 765	1 765	1 765	1 765	20 367	24 353	25 786	
Housing		379	547	16 166	3 812	(312)	4 001	516	9 411	9 436	9 436	9 436	9 436	72 284	5 305	5 978	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>																	
Planning and development		1 333	2 136	1 933	1 799	2 464	3 917	1 971	3 083	3 197	3 197	3 197	3 197	31 423	31 274	32 668	
Road transport		716	859	842	803	1 068	1 195	854	1 252	1 362	1 362	1 362	1 362	13 077	12 170	12 918	
Environmental protection		617	1 277	1 091	995	1 396	2 722	1 117	1 792	1 835	1 835	1 835	1 835	18 346	19 104	19 749	
<i>Trading services</i>																	
Electricity		3 463	16 952	13 767	10 201	12 519	14 481	9 993	14 133	14 576	14 576	14 576	14 576	153 813	171 679	186 129	
Water		1 652	11 214	10 050	6 577	7 187	8 163	6 326	8 454	8 521	8 521	8 521	8 521	93 715	107 513	118 217	
Waste water management		787	2 078	1 410	1 325	1 704	2 690	1 042	2 412	2 461	2 461	2 461	2 461	23 293	26 350	27 870	
Waste management		193	1 718	1 058	1 224	1 638	1 896	1 137	1 409	1 588	1 588	1 588	1 588	16 622	16 507	17 133	
Other		821	1 942	1 249	1 074	1 990	1 732	1 489	1 858	2 006	2 006	2 006	2 006	20 182	21 309	22 909	
		78	743	106	119	747	180	123	460	467	467	467	467	4 424	3 241	3 482	
<b>Total Expenditure - Standard</b>		<b>12 780</b>	<b>31 329</b>	<b>42 071</b>	<b>27 375</b>	<b>29 773</b>	<b>35 990</b>	<b>23 877</b>	<b>34 871</b>	<b>41 743</b>	<b>41 743</b>	<b>41 743</b>	<b>41 743</b>	<b>405 040</b>	<b>364 775</b>	<b>389 183</b>	
<b>Surplus / (Deficit) 1.</b>		<b>169 824</b>	<b>(17 989)</b>	<b>(4 619)</b>	<b>(7 740)</b>	<b>(2 989)</b>	<b>(11 039)</b>	<b>(8 549)</b>	<b>(8 107)</b>	<b>(13 267)</b>	<b>(13 267)</b>	<b>(13 267)</b>	<b>(13 267)</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>	



WC047 Bitou - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 17 February 2014

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Revenue By Source</b>																	
Property rates		95 900	(32)	(61)	(181)	(288)	(75)	(43)	5	5	5	5	5	95 247	95 331	100 479	
Property rates - penalties & collection charges		287	317	314	378	304	293	127	256	256	256	256	256	3 300	3 300	3 400	
Service charges - electricity revenue		9 007	7 876	8 882	6 871	7 989	7 672	9 260	8 384	8 384	8 384	8 384	8 384	99 478	109 761	117 635	
Service charges - water revenue		5 981	2 333	2 665	2 721	2 784	2 800	3 702	2 298	2 298	2 298	2 298	2 298	34 476	36 193	38 147	
Service charges - sanitation revenue		34 950	159	(1)	(24)	(14)	(7)	75	341	341	341	341	341	36 841	37 064	39 066	
Service charges - refuse		20 905	37	43	5	(122)	(15)	103	212	212	212	212	212	22 017	22 138	23 334	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		104	107	103	146	108	107	108	84	91	91	91	91	1 230	1 104	1 153	
Interest earned - external investments		3	271	153	285	104	56	423	93	93	93	93	93	1 770	1 500	1 650	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		41	671	695	715	738	867	659	180	185	185	185	185	5 307	4 308	4 209	
Licences and permits		4	2	2	5	14	12	4	6	6	6	6	6	74	77	81	
Agency services		180	132	180	(33)	215	(69)	319	85	85	85	85	85	1 350	1 268	1 350	
Transfers recognised - operational		14 249	890	14 442	3 979	9 954	4 064	-	11 755	11 755	11 755	11 755	11 755	106 354	48 961	65 436	
Other revenue		965	576	808	1 840	1 133	924	591	(254)	649	649	649	649	9 209	6 877	7 311	
Gains on disposal of PPE		-	-	-	-	-	-	0	(0)	-	-	-	-	-	-	-	
<b>Total Revenue</b>		<b>182 604</b>	<b>13 340</b>	<b>28 224</b>	<b>16 707</b>	<b>22 919</b>	<b>16 639</b>	<b>15 328</b>	<b>23 447</b>	<b>24 361</b>	<b>24 361</b>	<b>24 361</b>	<b>24 361</b>	<b>416 653</b>	<b>387 882</b>	<b>403 250</b>	
<b>Expenditure By Type</b>																	
Employee related costs		9 000	9 639	9 834	9 400	13 955	10 655	10 883	9 510	10 208	10 208	10 208	10 090	123 591	135 754	144 557	
Remuneration of councillors		332	332	388	363	357	359	351	677	395	395	395	395	4 739	4 701	4 979	
Debt impairment		-	2 503	1 252	1 252	1 252	1 252	-	1 502	1 502	1 502	1 502	1 502	15 019	15 914	16 870	
Depreciation & asset impairment		-	3 516	1 758	1 758	1 758	1 758	1 600	1 790	1 790	1 790	1 790	1 790	21 065	21 728	22 380	
Finance charges		-	-	-	-	808	6 204	-	1 383	1 383	1 383	1 383	1 383	13 927	13 837	13 694	
Bulk purchases		1 189	9 293	8 648	5 325	5 188	5 188	5 426	6 691	6 691	6 691	6 691	6 691	73 693	83 783	90 478	
Other materials		86	278	62	184	72	116	190	359	359	359	359	359	2 781	3 294	3 558	
Contracted services		543	1 016	1 437	1 606	2 343	1 428	1 485	2 215	2 283	2 283	2 283	2 283	21 207	21 443	21 997	
Grants and subsidies		44	662	18	29	607	78	30	217	217	217	217	217	2 554	3 240	3 480	
Other expenditure		1 586	4 090	18 676	7 459	3 431	8 972	3 912	12 424	16 453	16 453	16 453	16 453	126 363	61 001	67 110	
Loss on disposa of PPE		-	-	-	-	-	-	-	14	14	14	14	14	70	80	90	
<b>Total Expenditure</b>		<b>12 780</b>	<b>31 329</b>	<b>42 071</b>	<b>27 375</b>	<b>29 773</b>	<b>35 990</b>	<b>23 877</b>	<b>36 781</b>	<b>41 295</b>	<b>41 295</b>	<b>41 295</b>	<b>41 177</b>	<b>405 040</b>	<b>364 775</b>	<b>389 183</b>	
<b>Surplus/(Deficit)</b>		<b>169 824</b>	<b>(17 989)</b>	<b>(13 847)</b>	<b>(10 669)</b>	<b>(6 854)</b>	<b>(19 351)</b>	<b>(8 549)</b>	<b>(13 335)</b>	<b>(16 934)</b>	<b>(16 934)</b>	<b>(16 934)</b>	<b>(16 816)</b>	<b>11 613</b>	<b>3 107</b>	<b>14 066</b>	
Transfers recognised - capital		-	-	9 228	2 928	3 864	8 312	-	3 317	4 115	4 115	4 115	4 115	44 111	25 471	26 212	
Contributions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>169 824</b>	<b>(17 989)</b>	<b>(4 619)</b>	<b>(7 740)</b>	<b>(2 989)</b>	<b>(11 039)</b>	<b>(8 549)</b>	<b>(10 018)</b>	<b>(12 818)</b>	<b>(12 818)</b>	<b>(12 818)</b>	<b>(12 701)</b>	<b>55 725</b>	<b>28 578</b>	<b>40 278</b>	

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

W/C047 Bitou - Supporting Table SB15 Adjustments Budget - monthly cash flow - 17 February 2014

Ref	Monthly cash flows	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>Cash Receipts By Source</b>																	
Property rates	5 182	5 750	10 905	9 869	5 982	7 059	7 623	7 623	7 623	7 623	7 623	7 623	7 623	90 485	90 565	95 455	
Property rates - penalties & collection charges	287	317	314	378	304	293	207	207	207	207	207	207	207	3 135	3 135	3 320	
Service charges - electricity revenue	7 983	7 984	10 123	10 948	8 341	8 624	6 750	6 750	6 750	6 750	6 750	6 750	6 750	94 504	104 273	111 753	
Service charges - water revenue	2 999	2 974	3 462	3 665	2 804	3 113	2 289	2 289	2 289	2 289	2 289	2 289	2 289	32 752	34 383	36 240	
Service charges - sanitation revenue	2 590	2 787	4 259	3 869	2 727	3 020	2 626	2 626	2 626	2 626	2 626	2 626	2 626	34 998	35 211	37 112	
Service charges - refuse	1 555	1 583	2 122	2 059	1 407	1 646	1 743	1 743	1 743	1 743	1 743	1 743	1 743	20 917	21 031	22 167	
Service charges - other	99	131	124	86	164	94	(116)	(116)	(116)	(116)	(116)	(116)	(116)	-	-	-	
Rentals of facilities and equipment	104	107	103	146	108	107	93	93	93	93	93	93	93	1 230	1 104	1 153	
Interest earned - external investments	3	271	153	285	104	104	148	148	148	148	148	148	148	1 770	1 500	1 650	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	41	671	695	715	738	867	263	263	263	263	263	263	263	5 307	4 308	4 209	
Leases and permits	4	2	2	5	14	12	6	6	6	6	6	6	6	74	77	81	
Agency services	180	132	180	-	215	-	107	107	107	107	107	107	107	1 350	1 268	1 350	
Transfer receipts - operational	23 350	12 947	-	12 957	14 309	551	7 205	7 205	7 205	7 205	7 205	7 205	7 205	105 354	48 981	65 438	
Other revenue	9 136	8 441	375	-	4 308	3 920	(2 829)	(2 829)	(2 829)	(2 829)	(2 829)	(2 829)	(2 829)	9 209	8 877	7 311	
<b>Cash Receipts by Source</b>	<b>53 872</b>	<b>43 487</b>	<b>32 816</b>	<b>44 590</b>	<b>41 697</b>	<b>29 371</b>	<b>26 115</b>	<b>26 115</b>	<b>26 115</b>	<b>26 115</b>	<b>26 115</b>	<b>26 115</b>	<b>26 115</b>	<b>402 085</b>	<b>352 693</b>	<b>387 147</b>	
<b>Other Cash Flows by Source</b>																	
Transfers receipts - capital	2 000	-	-	-	-	-	-	4 902	4 902	4 902	4 902	4 902	4 902	31 412	25 471	26 212	
Contributions & contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	52	52	52	52	52	52	16 395	10 000	10 000	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	314	329	347	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>	<b>55 512</b>	<b>28 642</b>	<b>32 816</b>	<b>29 722</b>	<b>56 823</b>	<b>29 371</b>	<b>33 487</b>	<b>33 487</b>	<b>33 487</b>	<b>33 487</b>	<b>33 487</b>	<b>33 487</b>	<b>33 487</b>	<b>450 205</b>	<b>388 493</b>	<b>423 706</b>	
<b>Cash Payments by Type</b>																	
Employee related costs	5 436	10 413	7 556	7 312	9 218	11 594	12 030	12 030	12 030	12 030	12 030	12 030	12 030	123 709	124 215	132 269	
Remuneration of councillors	332	332	388	363	357	359	351	351	351	351	351	351	351	4 739	4 807	4 879	
Collection costs	-	155	50	72	3	165	51	51	51	51	51	51	51	750	788	827	
Interest paid	1 484	-	-	-	808	6 204	6 193	6 193	6 193	6 193	6 193	6 193	6 193	13 845	13 837	13 894	
Bulk purchases - Electricity	1 059	9 293	8 648	5 325	5 188	5 168	6 193	6 193	6 193	6 193	6 193	6 193	6 193	71 837	81 901	88 453	
Bulk purchases - Water & Sewer	130	-	-	-	-	-	11	11	11	11	11	11	11	196	208	216	
Other materials	86	278	62	184	72	116	331	331	331	331	331	331	331	2 781	3 228	3 487	
Contracted services	543	1 016	1 437	1 066	2 343	1 428	2 139	2 139	2 139	2 139	2 139	2 139	2 139	21 207	21 014	21 557	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	44	862	18	29	807	78	186	186	186	186	186	186	186	2 554	3 175	3 410	
General expenses	40 692	13 991	14 621	13 036	14 694	17 443	1 981	1 981	1 981	1 981	1 981	1 981	1 981	126 363	59 256	65 192	
<b>Cash Payments by Type</b>	<b>49 805</b>	<b>36 140</b>	<b>32 779</b>	<b>27 926</b>	<b>33 252</b>	<b>42 555</b>	<b>23 272</b>	<b>23 272</b>	<b>23 272</b>	<b>23 272</b>	<b>23 272</b>	<b>23 272</b>	<b>23 272</b>	<b>387 981</b>	<b>312 227</b>	<b>333 975</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets	29	3 656	4 503	6 244	4 241	9 432	7 451	7 451	7 451	7 451	7 451	7 451	7 451	72 809	33 665	34 377	
Repayment of borrowing	963	-	-	-	582	3 510	7 749	7 749	7 749	7 749	7 749	7 749	7 749	12 795	13 531	14 423	
Other Cash Flows/Payments	152	244	125	310	174	178	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Payments by Type</b>	<b>50 950</b>	<b>40 039</b>	<b>37 407</b>	<b>34 479</b>	<b>33 290</b>	<b>55 675</b>	<b>30 723</b>	<b>30 723</b>	<b>30 723</b>	<b>30 723</b>	<b>30 723</b>	<b>30 723</b>	<b>30 723</b>	<b>453 586</b>	<b>359 425</b>	<b>382 775</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>4 562</b>	<b>(11 398)</b>	<b>(4 591)</b>	<b>(4 757)</b>	<b>18 533</b>	<b>(26 304)</b>	<b>2 764</b>	<b>2 764</b>	<b>2 764</b>	<b>2 764</b>	<b>2 764</b>	<b>2 764</b>	<b>(3 380)</b>	<b>29 068</b>	<b>40 930</b>	
<b>Cash/cash equivalents at the monthly year beginning:</b>		<b>42 208</b>	<b>46 770</b>	<b>35 773</b>	<b>30 782</b>	<b>26 025</b>	<b>44 558</b>	<b>18 254</b>	<b>21 018</b>	<b>23 457</b>	<b>26 177</b>	<b>28 898</b>	<b>31 618</b>	<b>42 208</b>	<b>38 828</b>	<b>67 897</b>	
<b>Cash/cash equivalents at the monthly year end:</b>		<b>46 770</b>	<b>35 373</b>	<b>30 782</b>	<b>26 025</b>	<b>44 558</b>	<b>18 254</b>	<b>21 018</b>	<b>23 457</b>	<b>26 177</b>	<b>28 898</b>	<b>31 618</b>	<b>38 828</b>	<b>38 828</b>	<b>67 897</b>	<b>108 827</b>	

WC047 Bitou - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 17 February 2014

Description - Municipal Vote	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework					
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14		Budget Year +1 2014/15	Budget Year +2 2015/16		
														Outcome	Adjusted Budget			Adjusted Budget	
R thousands																			
Multi-year expenditure appropriation	1																		
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Community Services		23	-	-	-	-	87	-	-	1 185	1 185	1 185	1 185	1 185	6 035	7 129	7 000	7 000	
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Strategic Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - Municipal Services and Infrastructure Development		6	3 618	1 659	1 927	1 916	3 830	2 278	303	2 806	2 806	2 806	2 806	2 806	26 760	10 609	1 000	1 000	
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Multi-year expenditure sub-total	3	29	3 618	1 659	1 927	1 916	3 917	2 278	1 488	3 991	3 991	3 991	3 991	3 991	32 795	18 738	8 000	8 000	
Single-year expenditure appropriation																			
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Office of the Municipal Manager		-	-	-	-	45	2	-	70	70	70	70	70	70	350	-	-	-	
Vote 3 - Community Services		-	-	2 842	4 130	1 975	5 068	330	1 299	1 299	1 299	1 299	1 299	1 299	20 840	1 116	4 297	4 297	
Vote 4 - Corporate Services		-	-	-	-	7	19	2	84	84	84	84	84	84	450	-	-	-	
Vote 5 - Financial Services		-	26	3	10	113	25	1	409	409	409	409	409	409	2 223	-	-	-	
Vote 6 - Strategic Services		-	-	-	19	14	80	101	62	62	62	62	62	62	523	-	-	-	
Vote 7 - Municipal Services and Infrastructure Development		-	12	-	157	171	321	629	2 836	2 837	2 837	2 837	2 837	2 837	15 474	11 924	23 327	23 327	
Vote 8 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total	3	-	38	2 845	4 316	2 325	5 515	1 064	4 777	4 784	4 784	4 784	4 784	4 784	40 015	13 041	27 624	27 624	
Total Capital Expenditure	2	29	3 656	4 503	6 244	4 241	9 432	3 342	6 265	8 774	8 774	8 774	8 774	8 774	72 809	31 778	35 624	35 624	

**References**

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

WC047 Bitou - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (standard classification) - 17 February 2014

Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Capital Expenditure - Standard</b>																	
<b>Governance and administration</b>																	
Executive and council	-	26	3	10	179	123	3	586	592	592	592	592	592	3 298	1 000	1 000	
Budget and treasury office	-	-	-	-	45	2	-	109	115	115	115	115	115	615	-	-	
Corporate services	-	-	3	4	31	25	-	200	200	200	200	200	200	1 063	1 000	1 000	
	-	26	-	6	103	96	3	277	277	277	277	277	277	1 620	-	-	
<b>Community and public safety</b>																	
Community and social services	-	-	2 842	1 755	1 975	5 068	330	1 508	1 508	1 508	1 508	1 508	1 508	19 510	3 245	6 297	
Sport and recreation	-	-	-	-	7	14	1	365	365	365	365	365	365	1 848	795	1 065	
Public safety	-	-	52	1 110	311	414	386	161	161	161	161	161	161	3 077	-	2 822	
Housing	-	-	1	4	17	45	17	290	290	290	290	290	290	1 533	2 450	2 410	
Health	-	-	2 789	641	1 639	4 595	(74)	693	693	693	693	693	693	13 053	-	-	
<b>Economic and environmental services</b>																	
Planning and development	-	-	-	-	19	12	260	851	851	851	851	851	851	4 544	8 601	10 596	
Road transport	-	-	-	-	19	3	101	56	56	56	56	56	56	403	-	-	
Environment, protection	-	-	-	-	-	9	159	795	795	795	795	795	795	4 141	8 601	10 596	
<b>Trading services</b>																	
Electricity	29	3 630	1 659	4 460	2 087	4 229	2 749	3 320	5 823	5 823	5 823	5 823	5 823	45 457	18 932	17 732	
Water	-	12	-	157	170	311	106	1 730	1 730	1 730	1 730	1 730	1 730	9 403	6 993	4 886	
Waste water management	6	188	67	139	379	516	317	1 907	1 907	1 907	1 907	1 907	1 907	11 145	3 084	7 846	
Waste management	-	3 430	1 592	1 789	1 538	3 316	2 326	(1 292)	1 212	1 212	1 212	1 212	1 212	17 544	3 855	-	
Other	23	-	-	2 376	-	87	-	976	976	976	976	976	976	7 364	5 000	5 000	
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure - Standard</b>	29	3 656	4 503	6 244	4 241	9 432	3 342	6 265	8 774	8 774	8 774	8 774	8 774	72 809	31 778	35 624	

## References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

WC047 Bitou - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 17 February 2014

Budget Year 2013/14													Budget Year +1	Budget Year +2
Description	Ref	Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjuts.	Total Adjuts.	Adjusted	Adjusted	Adjusted		
		Budget	7	8	capital	Unavoid.	Govt	12	13	Budget	Budget	Budget		
R thousands		A	A1	8	9	10	11	F	G	H				
Capital expenditure on new assets by Asset Class/Sub-class														
Infrastructure		26 811	27 283	3 123	-	-	-	-	3 123	30 406	19 646	10 386		
Infrastructure - Road transport		1 216	1 216	-	-	-	-	-	-	1 216	4 970	-		
Roads, Pavements & Bridges		1 216	1 216	-	-	-	-	-	-	1 216	4 970	-		
Storm water		-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Electricity		-	472	2 893	-	-	-	-	2 893	3 365	5 993	4 386		
Generation		-	-	-	-	-	-	-	-	-	-	-		
Transmission & Reticulation		-	472	2 893	-	-	-	-	2 893	3 365	5 993	4 386		
Street Lighting		-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Water		9 175	9 175	-	-	-	-	-	-	9 175	3 684	1 000		
Dams & Reservoirs		9 175	9 175	-	-	-	-	-	-	9 175	2 684	-		
Water purification		-	-	-	-	-	-	-	-	-	-	-		
Reticulation		-	-	-	-	-	-	-	-	-	1 000	1 000		
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-	-	-		
Reticulation		-	-	-	-	-	-	-	-	-	-	-		
Sewerage purification		-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Other		16 420	16 420	230	-	-	-	-	230	16 650	5 000	5 000		
Refuse		4 386	4 386	-	-	-	-	-	-	4 386	5 000	5 000		
Transportation	2	-	-	-	-	-	-	-	-	-	-	-		
Gas		-	-	-	-	-	-	-	-	-	-	-		
Other	3	12 034	12 034	230	-	-	-	-	230	12 264	-	-		
Community		1 355	1 404	78	-	-	-	28	105	1 509	350	-		
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-		
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-		
Swimming pools		-	-	-	-	-	-	-	-	-	-	-		
Community halls		-	-	-	-	-	-	-	-	-	-	-		
Libraries		-	-	-	-	-	-	-	-	-	-	-		
Recreational facilities		-	-	-	-	-	-	28	28	28	-	-		
Fire, safety & emergency		55	55	-	-	-	-	-	-	55	100	-		
Security and policing		-	-	78	-	-	-	-	78	78	-	-		
Buses		-	-	-	-	-	-	-	-	-	-	-		
Clinics		-	-	-	-	-	-	-	-	-	-	-		
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-		
Cemeteries		-	-	-	-	-	-	-	-	-	250	-		
Social rental housing		-	-	-	-	-	-	-	-	-	-	-		
Other		1 300	1 349	-	-	-	-	-	-	1 349	-	-		
Heritage assets		-	-	-	-	-	-	-	-	-	-	-		
Buildings		-	-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-	-		
Investment properties		-	-	-	-	-	-	-	-	-	-	-		
Housing development		-	-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-	-		
Other assets		3 875	6 677	1 351	-	-	-	-	1 351	8 028	2 895	3 065		
General vehicles		-	-	-	-	-	-	-	-	-	-	-		
Specialised vehicles	18	-	2 708	-	-	-	-	-	-	2 708	-	-		
Plant & equipment		373	373	500	-	-	-	-	500	873	300	471		
Computers - hardware/equipment		554	648	509	-	-	(22)	-	487	1 135	150	115		
Furniture and other office equipment		998	998	327	-	-	22	-	349	1 349	66	374		
Abattoirs		-	-	-	-	-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-	-	-	-	-		
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-		
Other Buildings		-	-	-	-	-	-	-	-	-	2 379	2 105		
Other Land		1 950	1 950	15	-	-	-	-	15	1 965	-	-		
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-	-		
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-		
Agricultural 1		-	-	-	-	-	-	-	-	-	-	-		
Agricultural 2		-	-	-	-	-	-	-	-	-	-	-		
Biological assets		-	-	-	-	-	-	-	-	-	-	-		
Biological 1		-	-	-	-	-	-	-	-	-	-	-		
Biological 2		-	-	-	-	-	-	-	-	-	-	-		
Intangibles		-	-	-	-	-	-	-	-	-	-	-		
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-		
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-		
Total Capital Expenditure on new assets to be adjusted	1	32 040	35 364	4 552	-	-	-	28	4 580	39 944	22 891	13 451		
Specialised vehicles	18	-	2 708	-	-	-	-	-	-	2 708	-	-		
Refuse		-	2 708	-	-	-	-	-	-	2 708	-	-		
Fire		-	-	-	-	-	-	-	-	-	-	-		
Conservancy		-	-	-	-	-	-	-	-	-	-	-		
Ambulances		-	-	-	-	-	-	-	-	-	-	-		

WC047 Bitou - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 17 February 2014

Description	Ref	Budget Year 2013/14									Budget Year +1 2014/15	Budget Year +2 2015/16
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		15 066	27 492	1 325	-	-	(4 118)	-	(2 794)	24 698	8 887	18 841
Infrastructure - Road transport		2 300	2 300	-	-	-	-	-	-	2 300	3 932	10 546
Roads, Pavements & Bridges		2 300	2 300	-	-	-	-	-	-	2 300	3 932	10 546
Storm water		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		2 283	3 919	745	-	-	-	-	745	4 664	1 000	500
Generation		-	-	-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2 283	3 919	745	-	-	-	-	745	4 664	1 000	500
Street Lighting		-	-	-	-	-	-	-	-	-	-	-
Infrastructure - Water		250	250	580	-	-	-	-	580	830	400	7 796
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-	-	-
Reticulation		250	250	580	-	-	-	-	580	830	400	7 796
Infrastructure - Sanitation		10 233	21 023	-	-	-	(4 118)	-	(4 118)	16 904	3 555	-
Reticulation		-	-	-	-	-	-	-	-	-	3 555	-
Sewerage purification		10 233	21 023	-	-	-	(4 118)	-	(4 118)	16 904	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-	-	-
Refuse	2	-	-	-	-	-	-	-	-	-	-	-
Transportation	3	-	-	-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Community		-	2 683	-	-	-	-	-	-	2 683	-	2 632
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-
Sports Fields & stadia		-	2 683	-	-	-	-	-	-	2 683	-	2 632
Swimming pools		-	-	-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Other assets		5 055	5 055	430	-	-	-	-	430	5 485	-	700
General vehicles	18	4 395	4 395	-	-	-	-	-	-	4 395	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		350	350	-	-	-	-	-	-	350	-	-
Furniture and other office equipment		10	10	80	-	-	-	-	80	90	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	-	-
Other Buildings		300	300	350	-	-	-	-	350	850	-	700
Other Land		-	-	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-	-	-
Agricultural 2		-	-	-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-	-	-
Biological 2		-	-	-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-	-	-
Other (list sub-class)		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	20 121	35 230	1 755	-	-	(4 118)	-	(2 364)	32 856	8 887	22 173
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-	-	-

WC047 Bitou - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 17 February 2014

Budget Year 2013/14													Budget Year +1 2014/15	Budget Year +2 2015/16
Description	Ref.	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unform. Unavold.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H				
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>														
<b>Infrastructure</b>		5 539	5 539	1 637	-	-	-	-	1 637	7 176	7 426	7 937		
Infrastructure - Road transport		1 480	1 480	310	-	-	-	-	310	1 790	1 875	1 765		
Roads, Pavements & Bridges		1 130	1 130	210	-	-	-	-	210	1 340	1 225	1 315		
Storm water		350	350	100	-	-	-	-	100	450	450	450		
Infrastructure - Electricity		680	680	1 327	-	-	-	-	1 327	2 017	1 855	2 056		
Generation		-	-	-	-	-	-	-	-	-	-	-		
Transmission & Retoulalon		603	603	1 325	-	-	-	-	1 325	1 928	1 784	1 959		
Street Lighting		87	87	2	-	-	-	-	2	88	90	97		
Infrastructure - Water		831	831	-	-	-	-	-	-	831	971	1 030		
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	-	-		
Water purification		625	625	-	-	-	-	-	-	625	607	659		
Retoulalon		206	206	-	-	-	-	-	-	206	184	171		
Infrastructure - Sanitation		1 848	1 848	-	-	-	-	-	-	1 848	2 228	2 375		
Retoulalon		1 598	1 598	-	-	-	-	-	-	1 598	1 961	2 095		
Sewerage purification		250	250	-	-	-	-	-	-	250	265	280		
Infrastructure - Other		690	690	-	-	-	-	-	-	690	700	710		
Refuse		690	690	-	-	-	-	-	-	690	700	710		
Transportation	2	-	-	-	-	-	-	-	-	-	-	-		
Gas		-	-	-	-	-	-	-	-	-	-	-		
Other	3	-	-	-	-	-	-	-	-	-	-	-		
<b>Community</b>		1 659	1 659	90	-	-	4	-	94	1 763	1 762	1 851		
Parks & gardens		-	-	-	-	-	-	-	-	-	-	-		
Sports Fields & stadia		250	250	-	-	-	-	-	-	250	260	270		
Swimming pools		-	-	-	-	-	-	-	-	-	-	-		
Community halls		-	-	-	-	-	-	-	-	-	-	-		
Libraries		-	-	-	-	-	-	-	-	-	-	-		
Recreational facilities		405	405	(40)	-	-	-	-	(40)	365	429	460		
Fire, safety & emergency		50	50	(15)	-	-	-	-	(15)	35	53	55		
Security and policing		-	-	-	-	-	-	-	-	-	-	-		
Buses		-	-	-	-	-	-	-	-	-	-	-		
Clinics		-	-	-	-	-	-	-	-	-	-	-		
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-		
Cemeteries		-	-	-	-	-	-	-	-	-	-	-		
Social rental housing		-	-	-	-	-	-	-	-	-	-	-		
Other		954	954	145	-	-	4	-	149	1 103	1 010	1 068		
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	-	-		
Buildings		-	-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-	-		
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	-	-		
Housing development		-	-	-	-	-	-	-	-	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-	-		
<b>Other assets</b>		4 655	4 655	(327)	-	-	(60)	-	(387)	4 268	4 540	5 547		
General vehicles		1 451	1 451	(154)	-	-	-	-	(154)	1 297	1 523	1 616		
Specialised vehicles	18	-	-	-	-	-	-	-	-	-	-	-		
Plant & equipment		569	569	(9)	-	-	-	-	(8)	561	567	978		
Computers - hardware/equipment		268	268	2	-	-	-	-	2	270	368	408		
Furniture and other office equipment		45	45	-	-	-	-	-	-	45	43	48		
Abattoirs		-	-	-	-	-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-	-	-	-	-		
Civil Land and Buildings		2 117	2 117	(167)	-	-	(60)	-	(227)	1 889	1 600	2 281		
Other Buildings		60	60	-	-	-	-	-	-	60	63	66		
Other Land		-	-	-	-	-	-	-	-	-	-	-		
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-		
Other		125	125	-	-	-	-	-	-	125	136	150		
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-		
Agricultural 1		-	-	-	-	-	-	-	-	-	-	-		
Agricultural 2		-	-	-	-	-	-	-	-	-	-	-		
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-		
Biological 1		-	-	-	-	-	-	-	-	-	-	-		
Biological 2		-	-	-	-	-	-	-	-	-	-	-		
<b>Intangibles</b>		-	-	3	-	-	-	-	3	3	-	7		
Computers - software & programming		-	-	3	-	-	-	-	3	3	-	7		
Other (1st sub-class)		-	-	-	-	-	-	-	-	-	-	-		
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	11 853	11 853	1 403	-	-	(58)	-	1 347	13 200	13 719	15 341		
<b>Specialised vehicles</b>	18	-	-	-	-	-	-	-	-	-	-	-		
Refuse		-	-	-	-	-	-	-	-	-	-	-		
Fire		-	-	-	-	-	-	-	-	-	-	-		
Conservancy		-	-	-	-	-	-	-	-	-	-	-		
Ambulances		-	-	-	-	-	-	-	-	-	-	-		

WC047 Bitou - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 17 February 2014

Budget Year 2013/14													Budget Year +1 2014/15	Budget Year +2 2015/16
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands		A	7 A1	8 8	9 C	10 D	11 E	12 F	13 G	14 H				
<b>Depreciation by Asset Class/Sub-class</b>														
<b>Infrastructure</b>		16 895	16 695	947	-	-	-	-	947	17 842	14 551	15 166		
Infrastructure - Road transport		4 583	4 583	135	-	-	-	-	135	4 718	3 631	3 885		
Roads, Pavements & Bridges		4 583	4 583	135	-	-	-	-	135	4 718	3 631	3 885		
Storm water		-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Electricity		2 768	2 768	793	-	-	-	-	793	3 561	2 418	2 519		
Generation		-	-	-	-	-	-	-	-	-	-	-		
Transmission & Retiulation		2 768	2 768	793	-	-	-	-	793	3 561	2 418	2 519		
Street Lighting		-	-	-	-	-	-	-	-	-	-	-		
Infrastructure - Water		6 069	6 069	592	-	-	-	-	592	6 661	4 845	5 018		
Dams & Reservoirs		1 281	1 281	(121)	-	-	-	-	(121)	1 160	697	722		
Water purification		1 409	1 409	270	-	-	-	-	270	1 679	1 729	1 791		
Retiulation		3 380	3 380	442	-	-	-	-	442	3 823	2 418	2 504		
Infrastructure - Sanitation		2 945	2 945	(44)	-	-	-	-	(44)	2 902	2 637	2 568		
Retiulation		-	-	-	-	-	-	-	-	-	-	-		
Sewerage purification		2 945	2 945	(44)	-	-	-	-	(44)	2 902	2 637	2 568		
Infrastructure - Other		528	528	(528)	-	-	-	-	(528)	-	1 022	1 168		
Refuse		151	151	(151)	-	-	-	-	(151)	-	90	103		
Transportation	2	-	-	-	-	-	-	-	-	-	-	-		
Gas		-	-	-	-	-	-	-	-	-	-	-		
Other	3	377	377	(377)	-	-	-	-	(377)	-	932	1 063		
<b>Community</b>		1 403	1 403	96	-	-	-	-	96	1 499	1 179	1 237		
Parks & gardens		196	196	(41)	-	-	-	-	(41)	155	442	464		
Sports Fields & stadia		-	-	-	-	-	-	-	-	-	-	-		
Swimming pools		-	-	-	-	-	-	-	-	-	-	-		
Community halls		-	-	-	-	-	-	-	-	-	-	-		
Libraries		549	549	283	-	-	-	-	283	832	74	78		
Recreational facilities		523	523	(14)	-	-	-	-	(14)	509	682	665		
Fire, safety & emergency		12	12	(8)	-	-	-	-	(8)	4	-	-		
Security and policing		-	-	-	-	-	-	-	-	-	-	-		
Buses		-	-	-	-	-	-	-	-	-	-	-		
Cinicos		-	-	-	-	-	-	-	-	-	-	-		
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	-	-		
Cemeteries		-	-	-	-	-	-	-	-	-	-	-		
Social rental housing		-	-	-	-	-	-	-	-	-	-	-		
Other		123	123	(123)	-	-	-	-	(123)	-	(0)	-		
<b>Heritage assets</b>		1	1	(1)	-	-	-	-	(1)	-	-	-		
Buildings		1	1	(1)	-	-	-	-	(1)	-	-	-		
Other		-	-	-	-	-	-	-	-	-	-	-		
<b>Investment properties</b>		168	168	-	-	-	-	-	-	168.107	-	-		
Housing development		-	-	-	-	-	-	-	-	-	-	-		
Other		168	168	-	-	-	-	-	-	168	-	-		
<b>Other assets</b>		2 442	2 442	(1 059)	-	-	-	-	(1 059)	1 383	5 417	5 396		
General vehicles		355	355	(284)	-	-	-	-	(284)	71	1 014	1 013		
Specified vehicles		118	118	4	-	-	-	-	4	123	259	259		
Plant & equipment		165	165	(95)	-	-	-	-	(95)	90	48	48		
Computers - hardware/equipment		167	167	(53)	-	-	-	-	(53)	113	524	523		
Furniture and other office equipment		260	260	(142)	-	-	-	-	(142)	118	2 004	1 988		
Abattoirs		-	-	-	-	-	-	-	-	-	-	-		
Markets		-	-	-	-	-	-	-	-	-	-	-		
Olvo Land and Buildings		-	-	21	-	-	-	-	21	21	86	86		
Other Buildings		1 357	1 357	(510)	-	-	-	-	(510)	848	1 481	1 479		
Other Land		-	-	-	-	-	-	-	-	-	-	-		
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	-	-		
Other		0	0	(0)	-	-	-	-	(0)	-	-	-		
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	-	-		
Agricultural 1		-	-	-	-	-	-	-	-	-	-	-		
Agricultural 2		-	-	-	-	-	-	-	-	-	-	-		
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	-	-		
Biological 1		-	-	-	-	-	-	-	-	-	-	-		
Biological 2		-	-	-	-	-	-	-	-	-	-	-		
<b>Intangibles</b>		188	188	18	-	-	-	-	16	203.154	582.207	581.325		
Computers - software & programming		188	188	18	-	-	-	-	16	203	582	581		
Other (1st sub-class)		-	-	-	-	-	-	-	-	-	-	-		
<b>Total Depreciation to be adjusted</b>	1	21 095	21 695	(0)	-	-	-	-	(0)	21 095	21 728	22 360		
<b>Specialised vehicles</b>														
Refuse	18	13	13	(10)	-	-	-	-	(10)	3	60	60		
Fire		106	106	14	-	-	-	-	14	120	199	199		
Conservancy		-	-	-	-	-	-	-	-	-	-	-		
Ambulances		-	-	-	-	-	-	-	-	-	-	-		



WC047 Bitou - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 17 February 2014

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individuality Approved Year/No	Asset Class	Asset Sub-Class	Medium Term Revenue and Expenditure Framework					
							Budget Year 2013/14		Budget Year +1 2014/15		Budget Year +2 2015/16	
							Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4						
Parent municipality:												
Office of the Municipal Manager	OFFICE FURNITURE	552 120 031	Institutional Development	No	Other assets	Furniture and other office equipment	-	27	-	-	-	-
Community Services	FURNITURE AND EQUIPMENT	553 300 461	Basic services and Infrastructure development	No	Other assets	Furniture and other office equipment	63	48	-	-	-	-
Community Services	ABUTMENT FACILITIES	553 220 071	Local Economic Development	No	Community	Recreational facilities	-	23	-	-	-	-
Community Services	TOOLS AND EQUIPMENT	553 220 111	Local Economic Development	No	Other assets	Other Land	-	15	-	-	-	-
Community Services	COMPUTER EQUIPMENT	553 300 241	Basic services and Infrastructure development	No	Other assets	Computers - hardware/equipment	57	35	-	-	-	-
Community Services	AIR CONDITIONERS	553 300 341	Basic services and Infrastructure development	No	Other assets	Furniture and other office equipment	130	142	-	-	-	-
Community Services	FURNITURE AND EQUIPMENT	553 300 461	Basic services and Infrastructure development	No	Other assets	Furniture and other office equipment	110	120	-	-	-	-
Community Services	FURNITURE AND EQUIPMENT	553 320 461	Basic services and Infrastructure development	No	Other assets	Furniture and other office equipment	31	67	-	-	-	-
Corporate Services	COMPUTER EQUIPMENT	554 100 341	Good Governance and Transformation	No	Other assets	Computers - hardware/equipment	50	27	-	-	-	-
Corporate Services	COMPUTER EQUIPMENT	554 300 141	Good Governance and Transformation	No	Other assets	Computers - hardware/equipment	35	53	-	-	-	-
Financial Services	FURNITURE AND EQUIPMENT	555 100 471	Institutional Development	No	Other assets	Furniture and other office equipment	-	110	-	-	-	-
Financial Services	COMPUTER EQUIPMENT	555 300 131	Financial viability	No	Other assets	Computers - hardware/equipment	43	81	-	-	-	-
Financial Services	FURNITURE AND EQUIPMENT	555 300 481	Financial viability	No	Other assets	Furniture and other office equipment	35	95	-	-	-	-
Financial Services	COMPUTER EQUIPMENT	555 400 141	Financial viability	No	Other assets	Computers - hardware/equipment	-	219	-	-	-	-
Financial Services	UPGRADE OF SERVER ROOM	555 400 391	Financial viability	No	Other assets	Computers - hardware/equipment	-	350	-	-	-	-
Financial Services	COMPUTER EQUIPMENT	555 500 031	Financial viability	No	Other assets	Other Buildings	-	47	-	-	-	-
Financial Services	COMPUTER EQUIPMENT	555 500 131	Financial viability	No	Other assets	Computers - hardware/equipment	25	134	-	-	-	-
Financial Services	FURNITURE AND EQUIPMENT	555 600 481	Financial viability	No	Other assets	Furniture and other office equipment	10	90	-	-	-	-
Financial Services	COMPUTER EQUIPMENT	555 700 141	Financial viability	No	Other assets	Computers - hardware/equipment	25	142	-	-	-	-
Financial Services	FURNITURE AND EQUIPMENT	555 700 481	Financial viability	No	Other assets	Furniture and other office equipment	55	165	-	-	-	-
Strategic Services	FENCING	557 120 451	Good Governance and Transformation	No	Community	Security and policing	-	78	-	-	-	-
Municipal Services and Infrastructure Development	RELOCATION OF PIS 1-POORTJES	558 400 191	Basic Services and Infrastructure Development	No	Infrastructure - Sanitation	Sewerage purification	5 118	10 789	-	-	-	-
Municipal Services and Infrastructure Development	POORTJES EMBAKMENT PRO-CRR	558 400 541	Basic Services and Infrastructure Development	No	Infrastructure - Sanitation	Other	-	230	-	-	-	-
Municipal Services and Infrastructure Development	Rehabilitation of Sewer Pumping	558 400 821	Basic Services and Infrastructure Development	No	Infrastructure - Sanitation	Sewerage purification	-	1 000	-	-	-	-
Municipal Services and Infrastructure Development	CHNETWORK VOLTAGE & DEMAND MEASU	558 500 221	Basic Services and Infrastructure Development	No	Infrastructure - Electricity	Transmission & Retention	-	43	-	-	-	-
Municipal Services and Infrastructure Development	CHNETWORK VOLTAGE & DEMAND MEASU	558 500 231	Basic Services and Infrastructure Development	No	Infrastructure - Electricity	Plant & equipment	-	900	-	-	-	-
Municipal Services and Infrastructure Development	BULK MET UPGRD TO FACILITATE AMR	558 500 241	Basic Services and Infrastructure Development	No	Infrastructure - Electricity	Transmission & Retention	-	745	-	-	-	-
Municipal Services and Infrastructure Development	CHNETWORK & SERVICES UPGRD KWANO P2	558 500 251	Basic Services and Infrastructure Development	No	Infrastructure - Electricity	Transmission & Retention	-	2 850	-	-	-	-
Municipal Services and Infrastructure Development	NATURES VALLEY OZONE PLANT	558 600 191	Basic Services and Infrastructure Development	No	Infrastructure - Water	Retention	-	580	-	-	-	-
Entities:												
List all capital programs/projects grouped by Municipal Entity												
Entity Name												
Project name												

1. List all projects where approved budgets have been adjusted  
2. Refer MFMA s30  
3. As per Budget Table A6  
4. Asset category and sub-category must be selected from Budget Table SA34  
5. Correct to seconds. Provide a logical starting point on networked infrastructure.  
6. Distinguish projects approved in terms of MFMA section 18(1)(b) and MRRR Regulation 13